

# 2015-2016 Proposed Budget



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# Natomas Unified School District

## 2015-16 Proposed Budget

Presented June 10, 2015

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget summarizes the cost to provide necessary resources to support the Natomas Unified School District's Vision & Commitments. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

### **Governor's Revised State Budget Proposal "May Revision"**

On May 14, 2015 Governor Brown released his May Revision to the 2015-16 proposed budget. State General Fund revenues increased from the January proposal by \$6.7 billion over the three-year forecast period: 2013-14, 2014-15, and 2015-16. K-14 schools will receive \$5.5 billion of the new general fund revenue which, with the inclusion of additional local property tax collections, produces an increase of over \$6 billion in Prop. 98 funding. The Governor now estimates 2015-16 Prop. 98 spending at \$68.4 billion. While most of the Governor's spending will be targeted toward one-time investments, K-12 schools received \$2.4 billion in additional ongoing spending, most of which is directed toward 2015-16 Local Control Funding Formula (LCFF) gap funding (\$2.1 billion).

Significant proposed changes in the May Revision relative to the January budget are summarized below:

- Prop. 98 K-14 spending increases:
  - \$240 million in 2013-14
  - \$3.1 billion in 2014-15
  - \$2.7 billion in 2015-16
- Prop. 98 maintenance factor is reduced to \$772 million by the end of 2015-16.
- Funding for the LCFF was significantly increased by an additional \$2.1 billion to \$6.1 billion, increasing the 2015-16 gap funding from 32.1% to 53.08%.
- One-time mandate repayments are an additional \$2.4 billion for a total of \$3.5 billion. The governor ascertains these one-time funds can be used to invest in professional development, new teacher induction, instructional materials and technology expansions. These funds are considered unrestricted, but will offset any applicable mandate claim reimbursements for LEAs.
- Adult Education - the May Revision maintains the \$500 million to establish the Adult Education Block Grant program providing funds for adult education to school districts and community colleges.
- \$150 million additional for a total of \$900 million in one-time Prop. 98 funding in each of the next three years to support a transitional Career Technical Education (CTE) Incentive Grant. Additionally the minimum local-to-state funding match requirement was raised to 1.5:1 in 2016-17 and 2:1 in 2017-18.

- Cost of Living Adjustment to categorical programs outside of LCFF - reduced to 1.02%.
- \$1.2 million increase to the K-12 Mandated Program Block Grant.
- \$60.1 million directed to Special Education in response to recommendations provided by the statewide Special Education Task Force. \$50.1 million is ongoing and \$10 million is one-time.
- Increased funding (Prop. 98 and non-Prop. 98) for both subsidized child care and State Preschool Program.
- \$4.6 million one-time Prop. 98 increase for Quality Education Investment Act (QEIA) transition funding in 2015-16.

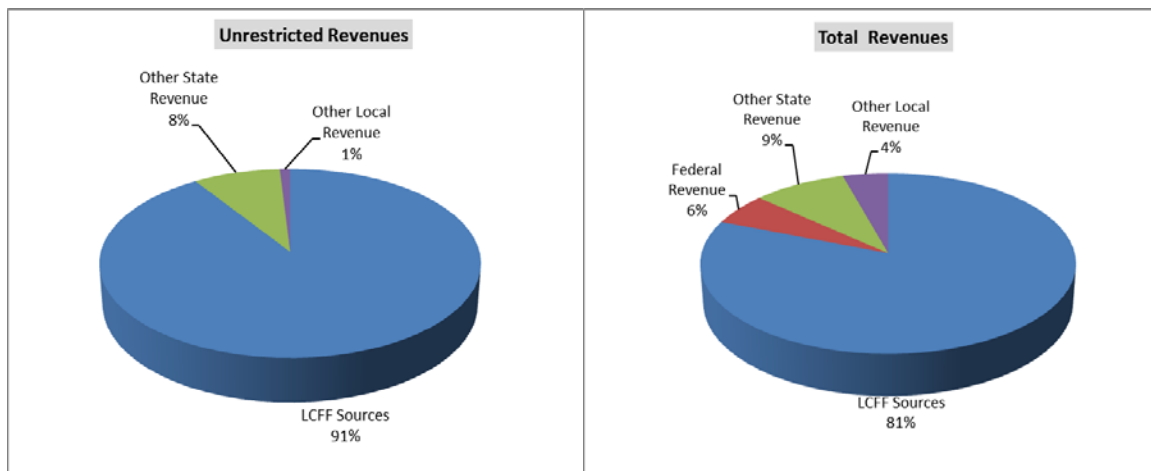
### **2015-16 NUSD Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 9,239, which is an increase of 192 ADA from fiscal year 2014-15 P-2.
  - Estimate being funded on an ADA of 9,212 (amount excludes 27 ADA relating to county pass-through programs)
  - ADA projection by Grade Span:
    - TK-3<sup>rd</sup> – 3,308
    - 4<sup>th</sup>-6<sup>th</sup> – 2,170
    - 7<sup>th</sup>-8<sup>th</sup> – 930
    - 9<sup>th</sup>-12<sup>th</sup> – 2,804
  - Natomas Unified School District CBEDS enrollment is projected at 9,664 with an unduplicated count of 63.58%
- ❖ Lottery revenue is estimated to be \$128 per ADA for unrestricted purposes and \$34 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is \$28 for K-8 ADA, and \$56 for 9-12 ADA
- ❖ Mandate Repayments (one-time discretionary) allowance is \$601 per ADA
- ❖ Illustrated below are the salary & benefit costs (savings) of a 1% salary increase (decrease):
  - Certificated: \$443,000
  - Classified: \$168,000
  - Management & Confidential: \$ 86,000
- ❖ STRS rate increase from 8.88% to 10.73%, PERS rate increase of 11.771% to 11.847%
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

## General Revenue Components

The District receives funding for its general operations from several sources. A breakdown of the major funding sources is illustrated below:

Description	2015-2016 Unrestricted General Fund	2015-2016 Total General Fund
LCFF Sources	\$ 77,540,957	\$ 77,540,957
Federal Revenue	-	5,452,885
Other State Revenue	7,105,570	8,635,235
Other Local Revenue	845,743	4,180,281
<b>TOTAL REVENUES</b>	<b>\$ 85,492,270</b>	<b>\$ 95,809,358</b>

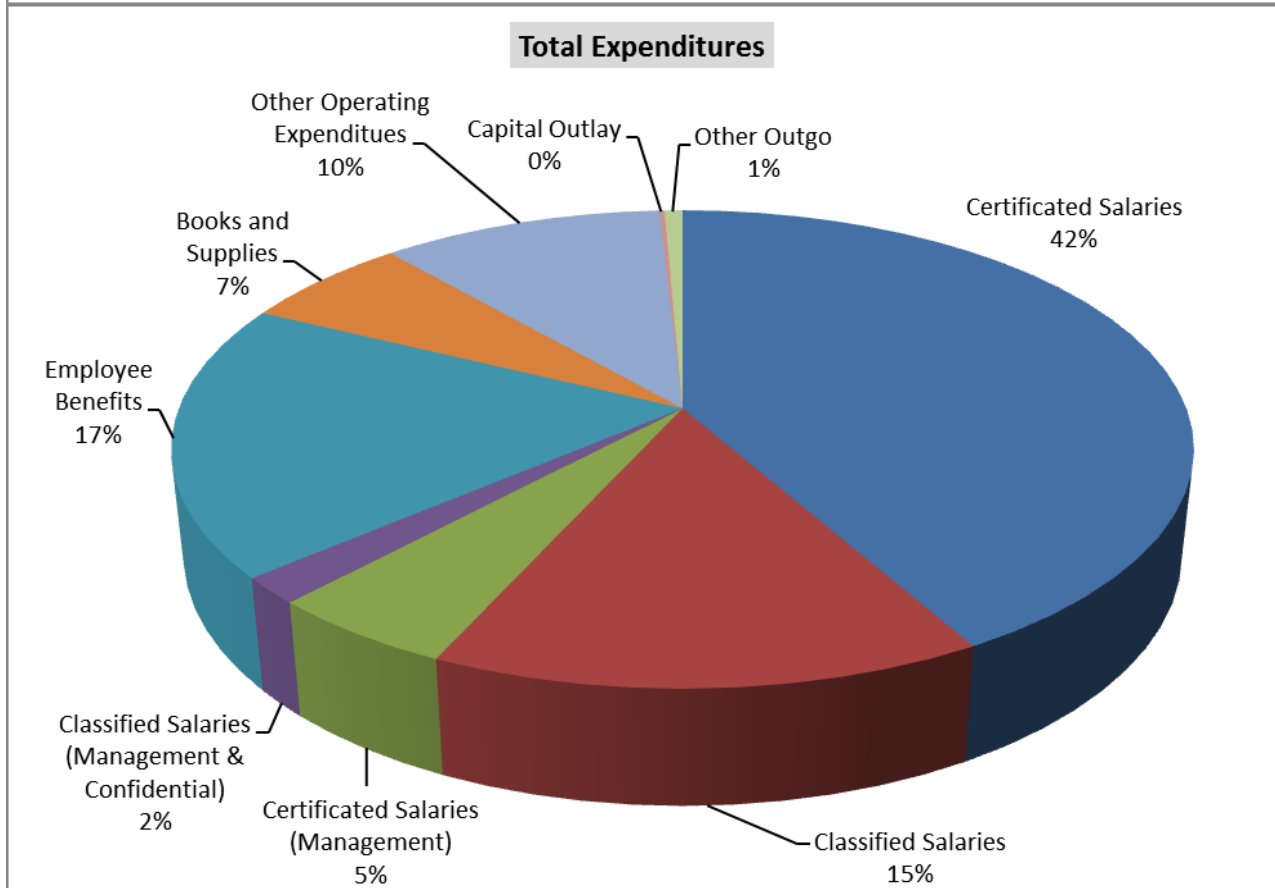
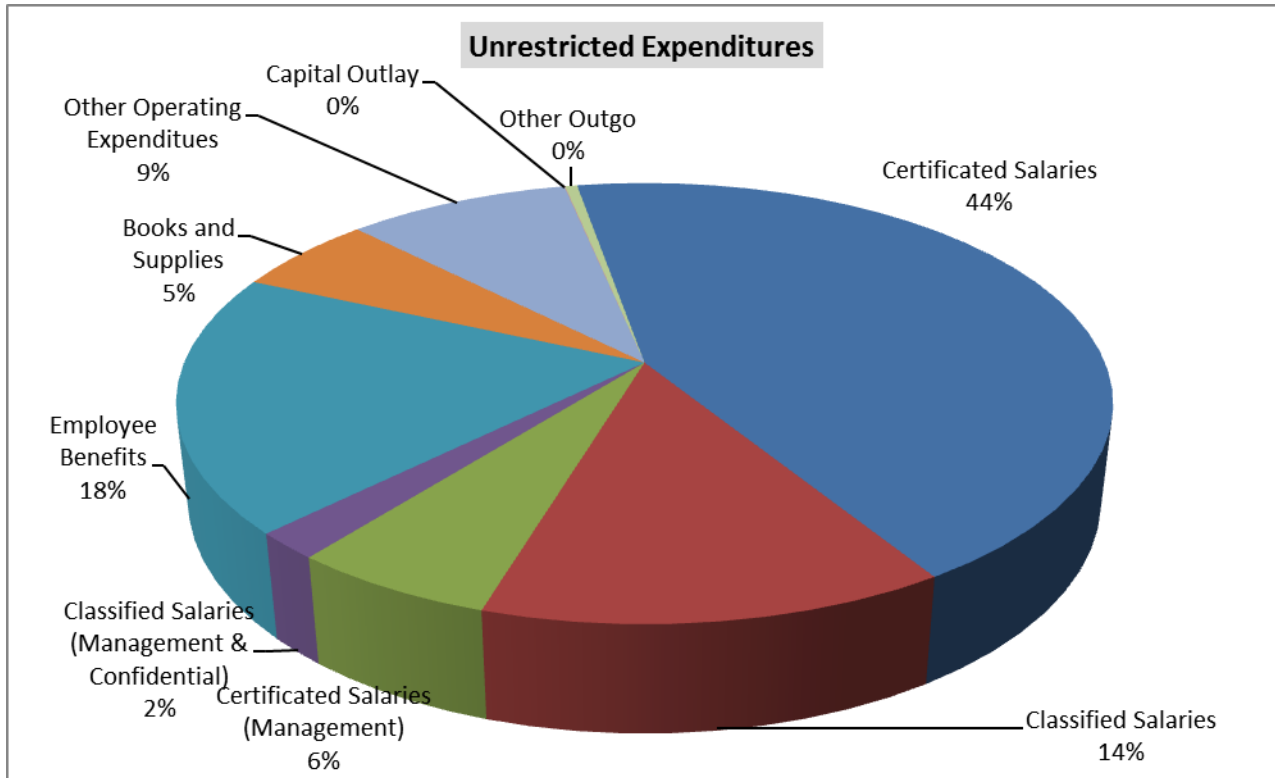


## Operating Expenditure Components

The General Fund is used for expenditures for many of the functions within the District. As illustrated below, the largest part of expenditures are salaries and related benefits that comprise of approximately 85% of the District's unrestricted budget, and approximately 82% of the total General Fund budget.

Description	2015-2016 Unrestricted General Fund	2015-2016 Total General Fund
Certificated Salaries	\$ 30,720,056	\$ 38,028,807
Classified Salaries	9,521,840	13,579,289
Certificated Salaries (Management)	4,204,598	4,697,117
Classified Salaries (Management & Confidential)	1,377,951	1,629,772
Employee Benefits (Payroll taxes, Health & Welfare Contributions)	13,302,718	16,864,124
Books and Supplies	4,105,301	5,757,753
Other Operating Expenditures	6,369,499	9,570,074
Capital Outlay	20,000	168,473
Other Outgo	350,000	610,294
<b>TOTAL</b>	<b>\$ 69,971,963</b>	<b>\$ 90,905,703</b>

Following is a graphical description of expenditures by percentage:



## Education Protection Account

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- *The spending plan must be approved by the governing board during a public meeting*
- *EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs*
- *Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended*

As illustrated below, the EPA is comprised of \$11.72 million for General fund and \$5.19 million for the Charter fund, for an approximate total of \$16.91 million.

NATOMAS UNIFIED SCHOOL DISTRICT							
EPA Spending Plan							
As of June 10, 2015							
	Natomas Unified School District	Natomas Charter School	Westlake Middle Charter	Leroy Greene Academy	Westlake Elementary Charter	Natomas Pacific Pathways Prep High School	Natomas Pacific Pathways Prep Middle School
<b>EXPENDITURES</b>							
<i>Certificated Instructional Salaries</i>	\$ 9,348,820	\$ 1,504,093	\$ 199,662	\$ 683,377	\$ 626,827	\$ 645,014	\$ 479,999
<i>Certificated Instructional Benefits</i>	\$ 2,370,073	\$ 447,946.00	\$ 57,482	\$ 98,812	\$ 165,751	\$ 122,594	\$ 103,793
<i>Instructional Site Supplies</i>	-	-	\$ 37,424	-	\$ 19,755	-	-
	\$ 11,718,893	\$ 1,952,039	\$ 294,568	\$ 782,189	\$ 812,333	\$ 767,608	\$ 583,792

The total EPA allocations increased \$1.4 million over first interim allocation.

## Contributions to Restricted Programs

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue.

Description	2014-15 Second Interim	2015-16 Adopted Budget	Change
Restricted Maintenance Account	\$1,766,000	\$2,719,631	\$953,631
Special Education	\$8,039,847	\$9,130,088	\$1,090,241
<b>TOTAL</b>	<b>\$9,805,847</b>	<b>\$11,849,719</b>	<b>\$2,043,872</b>

## Fund Summaries

Fund	2014-15	Est. Net Change	2015-16
General (Unrestricted and Restricted)	\$ 12,467,410	5,989,610	\$ 18,457,020
Charter School Fund	13,824,037	3,334,118	17,158,155
Cafeteria	989,327	(22,018)	967,309
Deferred Maintenance	451,110	(280,000)	171,110
Post-Employment Benefits	129,463	119	129,582
Building Fund	22,729,574	(4,269,152)	18,460,422
Capital Facilities	2,772,655	(1,461,833)	1,310,822
County School Facilities	201,391	373,197	574,588
Capital Projects Reserve	29,622	200	29,822
Bond Interest and Redemption	12,402,796	1,644,457	14,047,253
Private-Purpose Trust (District Fiduciary fund)	19,258	(1,000)	18,258
<b>TOTAL</b>	<b>\$ 66,016,643</b>	<b>5,307,698</b>	<b>\$ 71,324,341</b>

## Cash Flow

The 2015-16 Governor's May Revise includes \$897.184 million to eliminate all K-12 cash deferrals in 2014-15. The May Revision resulted in no change for LEAs from the 2015-16 January Budget Proposal since all intra- and interyear deferrals are still proposed to be fully eliminated in 2014-15. The District has built cash flow estimates on the elimination of cash deferrals.

## Multiyear Projection

### *Revenue Assumptions*

The Department of Finance (DOF) updated its estimates for LCFF gap funding for 2015-16, 2016-17 and 2017-18 are as follows:

Year	2015-16	2016- 17	2017-18
Gap Funding	53.08%	37.4%	36.74%

According to the DOF, Proposition 98 growth is projected to provide increased LCFF funding equal to 37.4% of the remaining difference (gap) in 2016-17 and 36.74% in 2017-18. The DOF projections are based on the Governor's stated commitment to prioritize the implementation of the Local Control Funding Formula (LCFF). The District is using the most recent DOF gap funding percentages listed above in calculating its LCFF.

The District is estimating a 1.6% cost of living adjustment for 2016-17 and 2.48% for 2017-18 per the LCFF Calculator. Also the District is projecting CBEDS enrollment at 9,664 with an attendance to enrollment ratio of 95% for a total projected P-2 ADA of 9,212. The District is also assuming an unduplicated count of 63.58% for the two subsequent years. The District continues to monitor enrollment and will adjust accordingly.



The District estimates federal revenues to go down in 2016-17 due to expiring restricted resources being spent in the budget year and the removal of the majority of the carryover funds. State and Local revenues are anticipated to remain constant for the two subsequent years.

*Expenditure Assumptions:*

In 2016-17 the District has included expenditures necessary to continue the Local Control Accountability Plan (LCAP) developed in 2015-16. The District included the anticipated increases related to the Governor's proposal to increase the STRS and PERS contribution rates of 1.85% and .076% in each of the two subsequent years. The District built in 2 additional teachers in 2015-16 and 2016-17 for K-3<sup>rd</sup> progress towards class size of 24:1.

Step and column increases for certificated and classified personnel are estimated to be 2.1% and 1.9%, respectively. As a result, employee benefits have been adjusted accordingly. Books and supplies expenses were adjusted to reflect the Consumer Price Index rates of 2.40% for 2016-17 and 2.60% for 2017-18. Other services and operating expenses for 2016-17 are estimated to increase. Capital outlay for restricted resources is estimated to be the same for the two subsequent years. Finally, other outgo is expected to remain constant for 2016-17 and 2017-18.

*Estimated Ending Cash Balances:*

The District is projecting to have a positive cash flow through 2015-16 with a balance of \$18,457,020. The District projects cash flow to be positive through 2016-17 with a balance of \$18,607,865. The cash flow estimates include EPA quarterly payments and the elimination of cross year cash deferrals as proposed in the Governor's budget.

*Conclusion:*

The projection supports that the District will be able to meet its financial obligations for the current and two subsequent years and maintain the 3% state required reserve. Therefore, the Natomas Unified School District certifies that its financial condition is "positive."

**NATOMAS UNIFIED SCHOOL DISTRICT**  
**2015-16 Adopted Budget Report**  
 Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter Schools Special Reserve Fund (09)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Other Post-Employment Benefits Fund (20)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest and Redemption Fund (51)	Foundation Private Purpose Trust Fund (73)	Total
<b>REVENUES</b>												
General Purpose Revenues:												
LCFF Sources	65,677,971	25,962,447										91,640,418
Property Taxes & Misc. Local	11,862,986	5,274,504										17,137,490
Total General Purpose	<b>77,540,957</b>	<b>31,236,951</b>	-	-	-	-	-	-	-	-	-	108,777,908
Federal Revenues	5,452,885	113,098	3,890,000									9,455,983
State Revenues	8,635,235	1,841,550	337,500							139,857		10,954,142
Other Local Revenues	4,180,281	<b>1,503,472</b>	942,750	2,000	119	36,100	1,252,000	-	200	13,596,445	4,000	21,517,367
<b>TOTAL - REVENUES</b>	<b>95,809,358</b>	<b>34,695,071</b>	<b>5,170,250</b>	<b>2,000</b>	<b>119</b>	<b>36,100</b>	<b>1,252,000</b>	<b>-</b>	<b>200</b>	<b>13,736,302</b>	<b>4,000</b>	150,705,400
<b>EXPENDITURES</b>												
Certificated Salaries	38,028,807	13,083,503										51,112,310
Certificated Management Salaries	4,697,117	2,062,273										6,759,390
Classified Salaries	13,579,289	2,508,043	1,429,474									17,516,806
Classified Management Salaries	1,629,772	475,248	154,224									2,259,244
Employee Benefits (All)	16,864,124	5,004,108	549,088									22,417,320
Books & Supplies	5,757,753	3,469,562	2,345,527				6,675					11,579,517
Other Operating Expenses (Services)	9,570,074	4,990,387	215,582			95,500	93,725				5,000	14,970,268
Capital Outlay	168,473	218,394	225,000	282,000		30,117,705	2,370,003	35,200,000				68,581,575
Other Outgo	610,294	121,887								12,091,845		12,824,026
Direct Support/Indirect Costs	(251,355)	-	251,355									-
<b>TOTAL - EXPENDITURES</b>	<b>90,654,348</b>	<b>31,933,405</b>	<b>5,170,250</b>	<b>282,000</b>	<b>-</b>	<b>30,213,205</b>	<b>2,470,403</b>	<b>35,200,000</b>	<b>-</b>	<b>12,091,845</b>	<b>5,000</b>	208,020,456
<b>EXCESS (DEFICIENCY)</b>	<b>5,155,010</b>	<b>2,761,666</b>	<b>-</b>	<b>(280,000)</b>	<b>119</b>	<b>(30,177,105)</b>	<b>(1,218,403)</b>	<b>(35,200,000)</b>	<b>200</b>	<b>1,644,457</b>	<b>(1,000)</b>	(57,315,056)
<b>OTHER SOURCES/USES</b>												
Transfers In	<b>834,600</b>	<b>162,000</b>	-			40,900		35,573,197				36,610,697
Transfers (Out)	-	(884,600)	-			(31,573,197)	(202,900)					(32,660,697)
Net Other Sources (Uses)	-	-				67,000,000		-				67,000,000
Contributions (to Restricted Programs)	-	-										-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>834,600</b>	<b>(722,600)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,467,703</b>	<b>(202,900)</b>	<b>35,573,197</b>	<b>-</b>	<b>-</b>	<b>-</b>	70,950,000
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>5,989,610</b>	<b>2,039,066</b>	<b>-</b>	<b>(280,000)</b>	<b>119</b>	<b>5,290,598</b>	<b>(1,421,303)</b>	<b>373,197</b>	<b>200</b>	<b>1,644,457</b>	<b>(1,000)</b>	13,634,944
<b>FUND BALANCE</b>												
Beginning Fund Balance	<b>12,467,410</b>	<b>15,119,089</b>	989,327	451,110	129,463	18,120,422	2,772,655	201,391	29,622	12,402,796	19,258	62,702,543
Ending Balance, June 30	<b>18,457,020</b>	<b>17,158,155</b>	<b>989,327</b>	<b>171,110</b>	<b>129,582</b>	<b>23,411,020</b>	<b>1,351,352</b>	<b>574,588</b>	<b>29,822</b>	<b>14,047,253</b>	<b>18,258</b>	<b>76,337,486</b>

Note:

Fund 11: The Adult School activity is now being tracked in the General Fund, as a Tier III State program.

**NATOMAS UNIFIED SCHOOL DISTRICT**  
**2015-16 Adopted Budget Report**  
 Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund			Charter Fund							Grand Total
	Unrestricted	Restricted	Total	Natomas Charter School	Leroy Greene Academy	Westlake Elementary Charter School	Westlake Middle Charter School	Natomas Pacific Pathways Prep Middle School	Natomas Pacific Pathways Prep High School	Total	
<b>REVENUES</b>											
General Purpose Revenues:											
LCFF Sources	65,677,971	-	65,677,971	9,201,028	4,380,130	3,949,002	1,515,027	2,906,283	4,010,979	25,962,447	91,640,418
Property Taxes & Misc. Local	11,862,986	-	11,862,986	1,974,462	819,666	829,428	326,025	630,042	694,881	5,274,504	17,137,490
<b>Total General Purpose</b>	<b>77,540,957</b>	<b>-</b>	<b>77,540,957</b>	<b>11,175,490</b>	<b>5,199,796</b>	<b>4,778,430</b>	<b>1,841,052</b>	<b>3,536,325</b>	<b>4,705,860</b>	<b>31,236,951</b>	<b>108,777,908</b>
Federal Revenues	-	5,452,885	5,452,885	500	-	84,278	28,320	-	-	113,098	5,565,983
State Revenues	7,105,570	1,529,665	8,635,235	559,899	355,317	510,932	210,403	88,001	117,000	1,841,550	10,476,785
Other Local Revenues	845,743	3,334,538	4,180,281	409,548	1,000	895,229	163,196	32,500	2,000	1,503,472	5,683,753
<b>TOTAL - REVENUES</b>	<b>85,492,270</b>	<b>10,317,088</b>	<b>95,809,358</b>	<b>12,145,436</b>	<b>5,556,113</b>	<b>6,268,868</b>	<b>2,242,970</b>	<b>3,656,825</b>	<b>4,824,860</b>	<b>34,695,071</b>	<b>130,504,429</b>
<b>EXPENDITURES</b>											
Certificated Salaries	30,720,056	7,308,751	38,028,807	4,428,782	2,338,482	2,105,490	713,694	1,583,245	1,913,810	13,083,503	51,112,310
Certificated Management Salaries	4,204,598	492,519	4,697,117	808,220	309,208	346,953	155,617	219,685	222,590	2,062,273	6,759,390
Classified Salaries	9,521,840	4,057,449	13,579,289	1,080,772	190,356	722,413	209,624	179,398	125,480	2,508,043	16,087,332
Classified Management Salaries	1,377,951	251,821	1,629,772	220,073	-	191,701	63,474	-	-	475,248	2,105,020
Employee Benefits (All)	13,302,718	3,561,406	16,864,124	2,048,460	665,273	953,228	331,888	470,583	534,676	5,004,108	21,868,232
Books & Supplies	4,105,301	1,652,452	5,757,753	668,687	212,878	533,207	222,638	247,100	290,000	2,174,510	7,932,263
Other Operating Expenses (Services)	6,369,499	3,200,575	9,570,074	1,828,245	801,191	832,364	323,215	564,979	640,393	4,990,387	14,560,461
Capital Outlay	20,000	148,473	168,473	210,394	-	5,000	3,000	-	-	218,394	386,867
Other Outgo	350,000	260,294	610,294	71,750	-	-	50,137	-	-	121,887	732,181
Direct Support/Indirect Costs	(1,338,048)	1,086,693	(251,355)	-	-	-	-	-	-	-	-
<b>TOTAL - EXPENDITURES</b>	<b>68,633,915</b>	<b>22,020,433</b>	<b>90,654,348</b>	<b>11,365,383</b>	<b>4,517,388</b>	<b>5,690,356</b>	<b>2,073,287</b>	<b>3,264,990</b>	<b>3,726,949</b>	<b>30,638,353</b>	<b>121,544,056</b>
<b>EXCESS (DEFICIENCY)</b>	<b>16,858,355</b>	<b>(11,703,345)</b>	<b>5,155,010</b>	<b>780,053</b>	<b>1,038,725</b>	<b>578,512</b>	<b>169,683</b>	<b>391,835</b>	<b>1,097,911</b>	<b>4,056,718</b>	<b>8,960,373</b>
<b>OTHER SOURCES/USES</b>											
Transfers In	-	834,600	834,600	162,000	-	-	-	-	-	162,000	996,600
Transfers (Out)	-	-	-	(386,025)	(254,900)	-	-	(115,875)	(127,800)	(884,600)	(884,600)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(11,849,719)	11,849,719	-	-	-	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(11,849,719)</b>	<b>12,684,319</b>	<b>834,600</b>	<b>(224,025)</b>	<b>(254,900)</b>	<b>-</b>	<b>-</b>	<b>(115,875)</b>	<b>(127,800)</b>	<b>(722,600)</b>	<b>112,000</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>5,008,636</b>	<b>980,974</b>	<b>5,989,610</b>	<b>556,027</b>	<b>783,825</b>	<b>578,512</b>	<b>169,683</b>	<b>275,960</b>	<b>970,111</b>	<b>3,334,118</b>	<b>9,072,373</b>
<b>FUND BALANCE</b>											
Beginning Fund Balance	10,661,468	1,805,942	12,467,410	4,346,806	920,784	2,825,008	415,890	2,066,539	3,249,010	13,824,037	26,291,447
Ending Balance, June 30	<b>15,670,104</b>	<b>2,786,916</b>	<b>18,457,020</b>	<b>4,902,833</b>	<b>1,704,608</b>	<b>3,403,520</b>	<b>585,573</b>	<b>2,342,499</b>	<b>4,219,121</b>	<b>17,158,155</b>	<b>35,363,820</b>

**Note:**

Fund 11: The Adult School activity is now being tracked in the General Fund, as a Tier III State program.

**Natomas Unified School District**  
**2015-16 Adopted Budget Report**  
**General Fund Multi-Year Projection**

Description	2015-16 Projected Budget			2016-17 Projected Budget			2017-18 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
LCFF - General Purpose	77,540,957	-	77,540,957	81,173,221	-	81,173,221	84,189,762	-	84,189,762
Federal Revenue	-	5,452,885	5,452,885	-	4,523,731	4,523,731	-	4,523,731	4,523,731
State Revenue	7,105,570	1,529,665	8,635,235	1,605,123	1,580,921	3,186,044	1,605,123	1,580,921	3,186,044
Local Revenue	845,743	3,334,538	4,180,281	845,743	3,198,680	4,044,423	845,743	3,198,680	4,044,423
<b>Total Revenues</b>	<b>85,492,270</b>	<b>10,317,088</b>	<b>95,809,358</b>	<b>83,624,087</b>	<b>9,303,332</b>	<b>92,927,419</b>	<b>86,640,628</b>	<b>9,303,332</b>	<b>95,943,960</b>
<b>EXPENDITURES</b>									
Certificated Salaries	34,924,654	7,801,270	42,725,924	35,042,777	7,965,097	43,007,874	35,778,676	8,132,364	43,911,039
Classified Salaries	10,899,791	4,309,270	15,209,061	11,066,991	4,391,146	15,458,137	11,277,264	4,474,578	15,751,842
Benefits	13,302,718	3,561,406	16,864,124	14,199,012	3,564,113	17,763,125	15,581,385	3,801,978	19,383,363
Books and Supplies	4,105,301	1,652,452	5,757,753	5,703,828	1,692,111	7,395,939	5,857,832	1,436,106	7,293,937
Other Services & Oper. Expenses	6,369,499	3,200,575	9,570,074	6,433,194	3,200,575	9,633,769	6,606,890	3,110,575	9,717,465
Capital Outlay	20,000	148,473	168,473	-	152,036	152,036	-	152,036	152,036
Other Outgo 7xxx	350,000	260,294	610,294	350,000	260,294	610,294	350,000	260,294	610,294
Unidentified Budget Cuts	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>68,633,915</b>	<b>22,020,433</b>	<b>90,654,348</b>	<b>71,423,803</b>	<b>22,187,372</b>	<b>93,611,174</b>	<b>74,080,046</b>	<b>22,329,931</b>	<b>96,409,977</b>
<b>Excess / (Deficiency)</b>	<b>16,858,355</b>	<b>(11,703,345)</b>	<b>5,155,010</b>	<b>12,200,284</b>	<b>(12,884,040)</b>	<b>(683,755)</b>	<b>12,560,582</b>	<b>(13,026,599)</b>	<b>(466,017)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	834,600	834,600	-	834,600	834,600	-	834,600	834,600
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(11,849,719)	11,849,719	-	(12,027,465)	12,027,465	-	(12,207,877)	12,207,877	-
<b>Total Financing Sources/Uses</b>	<b>(11,849,719)</b>	<b>12,684,319</b>	<b>834,600</b>	<b>(12,027,465)</b>	<b>12,862,065</b>	<b>834,600</b>	<b>(12,207,877)</b>	<b>13,042,477</b>	<b>834,600</b>
<b>Net Increase (Decrease)</b>	<b>5,008,636</b>	<b>980,974</b>	<b>5,989,610</b>	<b>172,820</b>	<b>(21,975)</b>	<b>150,845</b>	<b>352,705</b>	<b>15,878</b>	<b>368,583</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	10,661,468	1,805,942	12,467,410	15,670,104	2,786,916	18,457,020	15,842,924	2,764,941	18,607,865
<b>Ending Balance</b>	<b>15,670,104</b>	<b>2,786,916</b>	<b>18,457,020</b>	<b>15,842,924</b>	<b>2,764,941</b>	<b>18,607,865</b>	<b>16,195,629</b>	<b>2,780,819</b>	<b>18,976,448</b>
Nonspendable (Revolving Cash)	20,200	-	20,200	20,200	-	20,200	20,200	-	20,200
Restricted	-	2,786,916	2,786,916	-	2,764,941	2,764,941	-	2,780,819	2,780,819
Committed	12,929,904	-	12,929,904	13,012,724	-	13,012,724	13,275,429	-	13,275,429
Assigned	-	-	-	-	-	-	-	-	-
Assigned - LCFF/Cash Deferral	-	-	-	-	-	-	-	-	-
Unassigned - REU	2,720,000	-	2,720,000	2,810,000	-	2,810,000	2,900,000	-	2,900,000
Unassigned - Other	-	-	-	-	-	-	-	-	-

**Natomas Unified School District  
2015-16 Adopted Budget Report  
2015-16 General Fund Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
<b>A. BEGINNING CASH</b>	9110	<b>12,467,410</b>	<b>14,798,628</b>	<b>10,204,338</b>	<b>8,694,920</b>	<b>6,575,377</b>	<b>5,043,634</b>	<b>15,289,398</b>	<b>15,432,355</b>	<b>13,345,612</b>	<b>15,287,303</b>	<b>20,140,297</b>	<b>15,803,974</b>		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / Revenue Limit Sources	8010-8019	3,283,899	3,283,899	6,213,622	5,911,017	5,911,017	8,840,740	5,911,017	5,911,017	8,840,740	5,911,017	2,350,301	3,309,685	-	65,677,971
Property Taxes	8020-8079	-	-	-	-	-	1,199,600	6,855,000	-	34,300	6,855,000	1,713,700	479,890	-	17,137,490
Miscellaneous Funds	8080-8099	-	(316,470)	(632,940)	(421,960)	(421,960)	(421,960)	(421,960)	(421,960)	(553,824)	(553,824)	(553,824)	(553,824)	-	(5,274,504)
Federal Revenue	8100-8299	-	-	-	-	-	1,363,221	-	-	681,611	-	-	3,408,053	-	5,452,885
State Revenue	8300-8599	431,800	431,800	777,200	777,200	777,200	777,200	777,200	610,500	455,100	353,200	244,400	2,222,435.00	-	8,635,235
Other Local Revenue	8600-8799	41,800	41,800	418,000	41,800	418,000	292,600	877,900	167,200	167,200	209,000	250,800	1,254,181	-	4,180,281
Interfund Transfers In	8910-8929	-	-	-	-	208,700.00	-	208,700.00	-	-	208,700	-	208,500	-	834,600
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		<b>3,757,499</b>	<b>3,441,029</b>	<b>6,775,882</b>	<b>6,308,057</b>	<b>6,892,957</b>	<b>12,051,401</b>	<b>14,207,857</b>	<b>6,266,757</b>	<b>9,625,128</b>	<b>12,983,094</b>	<b>4,005,378</b>	<b>10,328,921</b>	<b>0</b>	<b>96,643,958</b>
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	427,300	3,845,300	3,845,300	4,272,600	4,272,600	427,300	8,117,900	3,845,300	3,845,300	3,845,300	3,845,300	1,068,212	1,068,212	42,725,924
Classified Salaries	2000-2999	760,500	1,216,700	1,216,700	1,368,800	1,216,700	76,000	2,585,500	1,216,700	1,327,800	1,368,800	1,368,800	1,199,281	286,780	15,209,061
Employee Benefits (All)	3000-3999	505,900	1,517,800	1,517,800	1,349,100	1,517,800	126,500	3,035,500	1,433,500	1,602,100	1,517,800	1,517,800	1,032,862	189,662	16,864,124
Books & Supplies	4000-4999	172,700	345,500	748,500	575,800	460,600	230,300	230,300	518,200	345,500	345,500	748,500	863,653	172,700	5,757,753
Contracted Services	5000-5999	478,500	191,400	957,000	861,300	957,000	861,300	95,700	1,339,800	478,500	1,052,700	861,300	669,574	766,000	9,570,074
Capital Outlay	6000-6999	-	-	-	-	-	84,237	-	-	84,237	-	-	-	-	168,473
Transfer of Indirects	7000-7399	-	-	-	-	-	-	-	-	-	-	-	160,118.00	198,821	358,939
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		<b>2,344,900</b>	<b>7,116,700</b>	<b>8,285,300</b>	<b>8,427,600</b>	<b>8,424,700</b>	<b>1,805,637</b>	<b>14,064,900</b>	<b>8,353,500</b>	<b>7,683,437</b>	<b>8,130,100</b>	<b>8,341,700</b>	<b>4,993,700</b>	<b>2,682,175</b>	<b>90,654,348</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>															5,989,610.00
Cash Not In Treasury	9111-9199	28,255	-	-	-	-	-	-	-	-	-	-	-	-	28,255
Accounts Receivable (Regular)	9200	22,800	34,117	-	-	-	-	-	-	-	-	-	-	-	56,917
Accounts Receivable (Governments)	9290	392,244	-	-	-	-	-	-	-	-	-	-	-	-	392,244
Accounts Receivable (Due From Other Funds)	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Prepaid Expenditures	9330	23,720	-	-	-	-	-	-	-	-	-	-	-	-	23,720
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	451,600.00	(952,737)	-	-	-	-	-	-	-	-	-	-	-	(501,137)
Accounts Payable (Due To Other Funds)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>918,619</b>	<b>(918,620)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1)</b>
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		<b>2,331,218</b>	<b>(4,594,291)</b>	<b>(1,509,418)</b>	<b>(2,119,543)</b>	<b>(1,531,743)</b>	<b>10,245,765</b>	<b>142,957</b>	<b>(2,086,743)</b>	<b>1,941,691</b>	<b>4,852,994</b>	<b>(4,336,323)</b>	<b>5,335,221</b>	<b>(2,682,175)</b>	<b>5,989,609</b>
<b>F. ENDING CASH (A + E)</b>		<b>14,798,628</b>	<b>10,204,338</b>	<b>8,694,920</b>	<b>6,575,377</b>	<b>5,043,634</b>	<b>15,289,398</b>	<b>15,432,355</b>	<b>13,345,612</b>	<b>15,287,303</b>	<b>20,140,297</b>	<b>15,803,974</b>	<b>21,139,195</b>		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															<b>18,457,020</b>

**Natomas Unified School District  
2015-16 Adopted Budget Report  
2016-17 General Fund Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
<b>A. BEGINNING CASH</b>	9110	21,139,195	20,755,080	15,698,350	16,164,827	13,587,340	11,610,853	22,003,081	21,628,894	19,199,407	21,508,140	26,250,727	19,714,028		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / Revenue Limit Sources	8010-8019	3,464,985	3,464,985	9,039,317	6,236,973	6,236,973	9,039,317	6,236,973	6,236,973	9,039,317	6,236,973	632,288	3,434,631	-	69,299,705
Property Taxes	8020-8079	-	-	-	-	-	1,199,600	6,855,000	-	34,300	6,855,000	1,713,700	479,890	-	17,137,490
Miscellaneous Funds	8080-8099	-	(316,470)	(632,940)	(421,960)	(421,960)	(421,960)	(421,960)	(421,960)	(526,487)	(526,487)	(526,487)	(635,834)	-	(5,274,504)
Federal Revenue	8100-8299	-	-	-	-	-	1,884,888	-	-	1,319,421	-	-	1,319,421	-	4,523,731
State Revenue	8300-8599	159,300	159,300	286,700	286,700	286,700	286,700	286,700	225,300	167,900	130,300	90,200	820,244	-	3,186,044
Other Local Revenue	8600-8799	40,400	40,400	404,400	40,400	404,400	283,100	849,300	161,800	161,800	202,200	242,700	1,213,523	-	4,044,423
Interfund Transfers In	8910-8929	-	-	-	-	208,700	-	208,700	-	-	208,700	-	208,500	-	834,600
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		3,664,685	3,348,215	9,097,477	6,142,113	6,714,813	12,271,645	14,014,713	6,202,113	10,196,252	13,106,687	2,152,401	6,840,375	-	93,751,489
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	430,100	3,870,700	3,870,700	4,300,800	4,300,800	430,100	8,171,500	3,870,700	3,870,700	3,870,700	3,870,700	1,075,187	1,075,187	43,007,874
Classified Salaries	2000-2999	772,900	1,236,700	1,236,700	1,391,200	1,236,700	77,300	2,627,900	1,236,700	1,327,800	1,391,200	1,391,200	1,377,237	154,600	15,458,137
Employee Benefits (All)	3000-3999	532,900	1,598,700	1,598,700	1,421,000	1,598,700	133,200	3,197,400	1,509,900	1,687,500	1,598,700	1,598,700	1,069,747	217,977	17,763,125
Books & Supplies	4000-4999	221,900	443,800	961,500	739,600	591,700	295,800	295,800	665,600	443,800	443,800	961,500	1,109,328	221,811	7,395,939
Contracted Services	5000-5999	481,700	192,700	963,400	867,000	963,400	867,000	96,300	1,348,700	481,700	1,059,700	867,000	674,293	770,876	9,633,769
Capital Outlay	6000-6999	-	-	-	-	-	76,018	-	-	76,018	-	-	-	-	152,036
Transfer of Indirects	7000-7399	-	-	-	-	-	-	-	-	-	-	-	-	200,294	200,294
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,439,500	7,342,600	8,631,000	8,719,600	8,691,300	1,879,418	14,388,900	8,631,600	7,887,518	8,364,100	8,689,100	5,305,792	2,640,746	93,611,174
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not in Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Regular)	9200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Governments)	9290	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Due From Other Funds)	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(1,609,300)	(1,062,344)	-	-	-	-	-	-	-	-	-	-	-	(2,671,644)
Accounts Payable (Due To Other Funds)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(1,609,300)	(1,062,344)	-	-	-	-	-	-	-	-	-	-	-	(2,671,644)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(384,115)	(5,056,729)	466,477	(2,577,487)	(1,976,487)	10,392,227	(374,187)	(2,429,487)	2,308,734	4,742,587	(6,536,699)	1,534,584	(2,640,746)	(2,531,330)
<b>F. ENDING CASH (A + E)</b>		20,755,080	15,698,350	16,164,827	13,587,340	11,610,853	22,003,081	21,628,894	19,199,407	21,508,140	26,250,727	19,714,028	21,248,611		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															18,607,865

**Natomas Unified School District  
2015-16 Adopted Budget Report  
2017-18 General Fund Cashflow Projection**

DESCRIPTION	OBJECT	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUAL	TOTAL
	N/A														
<b>A. BEGINNING CASH</b>	9110	21,248,611	19,887,838	15,279,941	16,285,958	14,294,090	13,603,822	23,107,189	21,203,121	18,808,153	21,034,582	22,557,237	18,426,991		
<b>B. RECEIPTS</b>															
Revenue Limit Sources															
LCFF / Revenue Limit Sources	8010-8019	3,620,273	3,620,273	9,191,457	6,516,492	6,516,492	9,191,457	6,516,492	6,516,492	9,191,457	2,949,873	2,949,873	5,624,838	-	72,405,468
Property Taxes	8020-8079						1,199,600	6,855,000	-	34,300	6,855,000	1,713,700	479,890	-	17,137,490
Miscellaneous Funds	8080-8099	0	(316,470)	(632,940)	(421,960)	(421,960)	(421,960)	(421,960)	(421,960)	(552,717)	(552,717)	(552,717)	(635,834)	-	(5,353,196)
Federal Revenue	8100-8299	-	-	-	-	-	1,884,888	-	-	1,319,421	-	-	1,319,421	-	4,523,731
State Revenue	8300-8599	159,300	159,300	286,700	286,700	286,700	286,700	286,700	225,300	167,900	130,300	90,200	820,244.00	-	3,186,044
Other Local Revenue	8600-8799	40,400	40,400	404,400	40,400	404,400	283,100	849,300	161,800	161,800	202,200	242,700	1,213,523	-	4,044,423
Interfund Transfers In	8910-8929	-	-	-	-	208,700	-	208,700	-	-	208,700	-	208,500.00	-	834,600
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL RECEIPTS</b>		3,819,973	3,503,503	9,249,617	6,421,632	6,994,332	12,423,785	14,294,232	6,481,632	10,322,161	9,793,355	4,443,755	9,030,582	0	96,778,560
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	439,100	3,952,000	3,512,900	4,391,100	3,512,900	878,200	8,782,200	3,952,000	3,952,000	3,952,000	3,914,082	2,195,600	476,957	43,911,039
Classified Salaries	2000-2999	787,600	1,260,100	1,260,100	1,417,700	1,260,100	315,000	3,150,400	1,260,100	1,452,814	1,217,700	1,217,700	897,932	254,596	15,751,842
Employee Benefits (All)	3000-3999	581,500	1,744,500	1,550,700	1,550,700	1,550,700	387,700	3,876,700	1,647,600	1,691,400	1,594,500	1,619,420	1,061,949	525,995	19,383,363
Books & Supplies	4000-4999	218,800	437,600	948,200	729,400	583,500	291,800	291,800	656,500	437,600	437,600	948,200	1,094,284	218,653	7,293,937
Contracted Services	5000-5999	485,900	194,300	971,700	874,600	777,400	971,700	97,200	1,360,400	485,900	1,068,900	874,600	753,590	801,276	9,717,465
Capital Outlay	6000-6999	-	-	-	-	-	76,018	-	-	76,018	-	-	-	-	152,036
Transfer of Indirects	7000-7399	-	-	-	-	-	-	-	-	-	-	-	-	200,294.00	200,294
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing Sources	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL DISBURSEMENTS</b>		2,512,900	7,588,500	8,243,600	8,963,500	7,684,600	2,920,418	16,198,300	8,876,600	8,095,732	8,270,700	8,574,002	6,003,354	2,477,770	96,409,977
<b>D. PRIOR YEAR TRANSACTIONS</b>															
Cash Not In Treasury	9111-9199	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Receivable (Regular)	9200	0	0	0	-	-	-	-	-	-	-	-	-	-	0
Accounts Receivable (Governments)	9290	0	0	-	-	-	-	-	-	-	-	-	-	-	0
Accounts Receivable (Due From Other Funds)	9310	-	-	-	-	-	-	-	-	-	-	-	-	-	0
Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accounts Payable	9500-9599	(2,667,846)	(522,900)	-	550,000	-	-	-	-	-	-	-	-	-	(2,640,746)
Accounts Payable (Due To Other Funds)	9610	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	9650	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Suspense Clearing	9910	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		(2,667,846)	(522,900)	0	550,000	0	-	0	0	-	-	-	-	-	(2,640,746)
<b>E. NET INCREASE/DECREASE (B-C+D)</b>		(1,360,773)	(4,607,897)	1,006,017	(1,991,868)	(690,268)	9,503,367	(1,904,068)	(2,394,968)	2,226,429	1,522,655	(4,130,247)	3,027,228	(2,477,770)	(2,272,163)
<b>F. ENDING CASH (A + E)</b>		19,887,838	15,279,941	16,285,958	14,294,090	13,603,822	23,107,189	21,203,121	18,808,153	21,034,582	22,557,237	18,426,991	21,454,218		
<b>G. ENDING CASH, PLUS ACCRUALS</b>															18,976,448

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Estimated Actuals	2015-16 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund		
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CASH	Cashflow Worksheet		
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		G



G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Estimated Actuals	2015-16 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	G	G

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	68,132,994.00	0.00	68,132,994.00	77,540,957.00	0.00	77,540,957.00	13.8%
2) Federal Revenue		8100-8299	0.00	5,800,960.00	5,800,960.00	0.00	5,452,885.00	5,452,885.00	-6.0%
3) Other State Revenue		8300-8599	1,705,883.00	1,546,667.00	3,252,550.00	7,105,570.00	1,529,665.00	8,635,235.00	165.5%
4) Other Local Revenue		8600-8799	1,048,145.00	4,095,225.00	5,143,370.00	845,743.00	3,334,538.00	4,180,281.00	-18.7%
5) TOTAL, REVENUES			70,887,022.00	11,442,852.00	82,329,874.00	85,492,270.00	10,317,088.00	95,809,358.00	16.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	33,994,345.00	8,046,551.00	42,040,896.00	34,924,654.00	7,801,270.00	42,725,924.00	1.6%
2) Classified Salaries		2000-2999	10,629,129.00	4,217,193.00	14,846,322.00	10,899,791.00	4,309,270.00	15,209,061.00	2.4%
3) Employee Benefits		3000-3999	11,620,397.00	3,300,642.00	14,921,039.00	13,302,718.00	3,561,406.00	16,864,124.00	13.0%
4) Books and Supplies		4000-4999	3,297,366.00	2,500,108.00	5,797,474.00	4,105,301.00	1,652,452.00	5,757,753.00	-0.7%
5) Services and Other Operating Expenditures		5000-5999	5,731,275.00	3,440,978.00	9,172,253.00	6,369,499.00	3,200,575.00	9,570,074.00	4.3%
6) Capital Outlay		6000-6999	59,039.00	154,725.00	213,764.00	20,000.00	148,473.00	168,473.00	-21.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	350,000.00	260,294.00	610,294.00	350,000.00	260,294.00	610,294.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,505,702.00)	1,094,674.00	(411,028.00)	(1,338,048.00)	1,086,693.00	(251,355.00)	-38.8%
9) TOTAL, EXPENDITURES			64,175,849.00	23,015,165.00	87,191,014.00	68,633,915.00	22,020,433.00	90,654,348.00	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			6,711,173.00	(11,572,313.00)	(4,861,140.00)	16,858,355.00	(11,703,345.00)	5,155,010.00	-206.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	664,300.00	664,300.00	0.00	834,600.00	834,600.00	25.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(9,805,847.00)	9,805,847.00	0.00	(11,849,719.00)	11,849,719.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,805,847.00)	10,470,147.00	664,300.00	(11,849,719.00)	12,684,319.00	834,600.00	25.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,094,674.00)	(1,102,166.00)	(4,196,840.00)	5,008,636.00	980,974.00	5,989,610.00	-242.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,756,142.36	2,908,108.01	16,664,250.37	10,661,468.36	1,805,942.01	12,467,410.37	-25.2%
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)			13,756,142.36	2,908,108.01	16,664,250.37	10,661,468.36	1,805,942.01	12,467,410.37	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,756,142.36	2,908,108.01	16,664,250.37	10,661,468.36	1,805,942.01	12,467,410.37	-25.2%
2) Ending Balance, June 30 (E + F1e)			10,661,468.36	1,805,942.01	12,467,410.37	15,670,104.36	2,786,916.01	18,457,020.37	48.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,200.00	0.00	20,200.00	1.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	23,720.36	(0.50)	23,719.86	0.00	(0.50)	(0.50)	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,805,942.51	1,805,942.51	0.00	2,786,916.51	2,786,916.51	54.3%
c) Committed									
Stabilization Arrangements		9750	1,981,560.22	0.00	1,981,560.22	8,729,904.36	0.00	8,729,904.36	340.6%
Other Commitments									
ELA Textbook Adoption	0000	9760	0.00	0.00	0.00	4,200,000.00	0.00	4,200,000.00	New
Math Textbook Adoption	0000	9760				1,500,000.00		1,500,000.00	
Technology Refresh	0000	9760				1,200,000.00		1,200,000.00	
d) Assigned									
Other Assignments		9780	5,845,626.86	0.00	5,845,626.86	0.00	0.00	0.00	-100.0%
LCFF Activities/Cash Deferrals	0000	9780	5,845,626.86		5,845,626.86				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,790,560.92	0.00	2,790,560.92	2,720,000.00	0.00	2,720,000.00	-2.5%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	20,922,925.63	(7,908,254.95)	13,014,670.68				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	200.00	200.00				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	(3,286.04)	11,340.73	8,054.69				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	55,634.17	1,283.26	56,917.43				
4) Due from Grantor Government		9290	(50,647.17)	442,891.10	392,243.93				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	23,720.36	0.00	23,720.36				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			20,968,346.95	(7,452,539.86)	13,515,807.09				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	6,194,669.32	3,899.16	6,198,568.48				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	63.05	21,328.23	21,391.28				
6) TOTAL, LIABILITIES			6,194,732.37	25,227.39	6,219,959.76				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,773,614.58	(7,477,767.25)	7,295,847.33				

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	44,727,926.00	0.00	44,727,926.00	53,959,078.00	0.00	53,959,078.00	20.6%
Education Protection Account State Aid - Current Year		8012	11,329,303.00	0.00	11,329,303.00	11,718,893.00	0.00	11,718,893.00	3.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	224,327.00	0.00	224,327.00	224,327.00	0.00	224,327.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	14,869,216.00	0.00	14,869,216.00	14,869,216.00	0.00	14,869,216.00	0.0%
Unsecured Roll Taxes		8042	552,410.00	0.00	552,410.00	552,410.00	0.00	552,410.00	0.0%
Prior Years' Taxes		8043	151,195.00	0.00	151,195.00	151,195.00	0.00	151,195.00	0.0%
Supplemental Taxes		8044	376,762.00	0.00	376,762.00	376,762.00	0.00	376,762.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	963,580.00	0.00	963,580.00	963,580.00	0.00	963,580.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>73,194,719.00</b>	<b>0.00</b>	<b>73,194,719.00</b>	<b>82,815,461.00</b>	<b>0.00</b>	<b>82,815,461.00</b>	<b>13.1%</b>
<b>LCFF Transfers</b>									
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	(5,061,725.00)	0.00	(5,061,725.00)	(5,274,504.00)	0.00	(5,274,504.00)	4.2%
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%
<b>TOTAL, LCFF SOURCES</b>			<b>68,132,994.00</b>	<b>0.00</b>	<b>68,132,994.00</b>	<b>77,540,957.00</b>	<b>0.00</b>	<b>77,540,957.00</b>	<b>13.8%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,720,253.00	1,720,253.00	0.00	1,720,253.00	1,720,253.00	0.0%
Special Education Discretionary Grants		8182	0.00	301,922.00	301,922.00	0.00	301,922.00	301,922.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,683,126.00	2,683,126.00		2,717,671.00	2,717,671.00	1.3%
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		134,894.00	134,894.00		134,894.00	134,894.00	0.0%
NCLB: Title III, Immigrant Educator Program	4201	8290		23,372.00	23,372.00		17,050.00	17,050.00	-27.0%

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		395,763.00	395,763.00		416,254.00	416,254.00	5.2%
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								
Other No Child Left Behind		8290		129,027.00	129,027.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		83,750.00	83,750.00		75,998.00	75,998.00	-9.3%
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	328,853.00	328,853.00	0.00	68,843.00	68,843.00	-79.1%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	5,800,960.00	5,800,960.00	0.00	5,452,885.00	5,452,885.00	-6.0%
<b>OTHER STATE REVENUE</b>									
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	538,960.00	0.00	538,960.00	5,836,430.00	0.00	5,836,430.00	982.9%
Lottery - Unrestricted and Instructional Materials		8560	1,131,000.00	270,000.00	1,401,000.00	1,269,140.00	313,209.00	1,582,349.00	12.9%
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		546,132.00	546,132.00		546,132.00	546,132.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,923.00	730,535.00	766,458.00	0.00	670,324.00	670,324.00	-12.5%
<b>TOTAL, OTHER STATE REVENUE</b>			1,705,883.00	1,546,667.00	3,252,550.00	7,105,570.00	1,529,665.00	8,635,235.00	165.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
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	375,000.00	0.00	375,000.00	375,000.00	0.00	375,000.00	0.0%
Interest		8660	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	0.0%
Interagency Services		8677	78,000.00	0.00	78,000.00	78,000.00	0.00	78,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	216,145.00	1,054,045.00	1,270,190.00	200,000.00	405,858.00	605,858.00	-52.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	317,000.00	0.00	317,000.00	130,743.00	0.00	130,743.00	-58.8%
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		3,041,180.00	3,041,180.00		2,928,680.00	2,928,680.00	-3.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,048,145.00</b>	<b>4,095,225.00</b>	<b>5,143,370.00</b>	<b>845,743.00</b>	<b>3,334,538.00</b>	<b>4,180,281.00</b>	<b>-18.7%</b>
<b>TOTAL, REVENUES</b>			<b>70,887,022.00</b>	<b>11,442,852.00</b>	<b>82,329,874.00</b>	<b>85,492,270.00</b>	<b>10,317,088.00</b>	<b>95,809,358.00</b>	<b>16.4%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	28,457,350.00	6,345,010.00	34,802,360.00	29,447,646.00	6,216,002.00	35,663,648.00	2.5%
Certificated Pupil Support Salaries		1200	1,036,660.00	1,252,793.00	2,289,453.00	1,014,006.00	1,071,382.00	2,085,388.00	-8.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,282,697.00	320,145.00	4,602,842.00	4,217,698.00	492,519.00	4,710,217.00	2.3%
Other Certificated Salaries		1900	217,638.00	128,603.00	346,241.00	245,304.00	21,367.00	266,671.00	-23.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>33,994,345.00</b>	<b>8,046,551.00</b>	<b>42,040,896.00</b>	<b>34,924,654.00</b>	<b>7,801,270.00</b>	<b>42,725,924.00</b>	<b>1.6%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	400,012.00	2,565,106.00	2,965,118.00	400,010.00	2,710,236.00	3,110,246.00	4.9%
Classified Support Salaries		2200	3,967,477.00	563,616.00	4,531,093.00	4,256,362.00	599,222.00	4,855,584.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	1,229,581.00	236,998.00	1,466,579.00	1,390,911.00	253,906.00	1,644,817.00	12.2%
Clerical, Technical and Office Salaries		2400	4,182,912.00	307,748.00	4,490,660.00	3,955,605.00	229,345.00	4,184,950.00	-6.8%
Other Classified Salaries		2900	849,147.00	543,725.00	1,392,872.00	896,903.00	516,561.00	1,413,464.00	1.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,629,129.00</b>	<b>4,217,193.00</b>	<b>14,846,322.00</b>	<b>10,899,791.00</b>	<b>4,309,270.00</b>	<b>15,209,061.00</b>	<b>2.4%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	2,985,931.00	708,305.00	3,694,236.00	3,693,854.00	836,182.00	4,530,036.00	22.6%
PERS		3201-3202	1,155,479.00	477,736.00	1,633,215.00	1,250,065.00	490,127.00	1,740,192.00	6.6%
OASDI/Medicare/Alternative		3301-3302	1,272,850.00	438,049.00	1,710,899.00	1,324,811.00	409,937.00	1,734,748.00	1.4%
Health and Welfare Benefits		3401-3402	4,942,184.00	1,362,357.00	6,304,541.00	5,888,542.00	1,516,597.00	7,405,139.00	17.5%
Unemployment Insurance		3501-3502	79,834.00	7,243.00	87,077.00	24,525.00	6,578.00	31,103.00	-64.3%
Workers' Compensation		3601-3602	662,498.00	180,547.00	843,045.00	666,006.00	178,340.00	844,346.00	0.2%
OPEB, Allocated		3701-3702	446,114.00	122,403.00	568,517.00	454,915.00	122,661.00	577,576.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,507.00	4,002.00	79,509.00	0.00	984.00	984.00	-98.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>11,620,397.00</b>	<b>3,300,642.00</b>	<b>14,921,039.00</b>	<b>13,302,718.00</b>	<b>3,561,406.00</b>	<b>16,864,124.00</b>	<b>13.0%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	422,369.00	374,658.00	797,027.00	196,546.00	357,480.00	554,026.00	-30.5%
Books and Other Reference Materials		4200	52,257.00	21,779.00	74,036.00	41,843.00	5,200.00	47,043.00	-36.5%
Materials and Supplies		4300	2,493,087.00	1,728,108.00	4,221,195.00	3,549,172.00	1,205,540.00	4,754,712.00	12.6%
Noncapitalized Equipment		4400	329,653.00	375,563.00	705,216.00	317,740.00	84,232.00	401,972.00	-43.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,297,366.00</b>	<b>2,500,108.00</b>	<b>5,797,474.00</b>	<b>4,105,301.00</b>	<b>1,652,452.00</b>	<b>5,757,753.00</b>	<b>-0.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	795,962.00	795,962.00	0.00	1,131,889.00	1,131,889.00	42.2%
Travel and Conferences		5200	280,082.00	379,011.00	659,093.00	133,081.00	115,181.00	248,262.00	-62.3%
Dues and Memberships		5300	64,267.00	2,757.00	67,024.00	56,035.00	596.00	56,631.00	-15.5%
Insurance		5400 - 5450	457,348.00	0.00	457,348.00	444,861.00	0.00	444,861.00	-2.7%
Operations and Housekeeping Services		5500	1,741,280.00	0.00	1,741,280.00	2,226,432.00	0.00	2,226,432.00	27.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,384.00	141,901.00	314,285.00	145,834.00	139,872.00	285,706.00	-9.1%
Transfers of Direct Costs		5710	(18,440.00)	18,867.00	427.00	(17,393.00)	17,393.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(914,506.00)	(412,487.00)	(1,326,993.00)	(1,026,155.00)	(530,570.00)	(1,556,725.00)	17.3%
Professional/Consulting Services and Operating Expenditures		5800	3,816,472.00	2,482,740.00	6,299,212.00	4,270,597.00	2,294,594.00	6,565,191.00	4.2%
Communications		5900	132,388.00	32,227.00	164,615.00	136,207.00	31,620.00	167,827.00	2.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,731,275.00</b>	<b>3,440,978.00</b>	<b>9,172,253.00</b>	<b>6,369,499.00</b>	<b>3,200,575.00</b>	<b>9,570,074.00</b>	<b>4.3%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	57,225.00	57,225.00	0.00	57,225.00	57,225.00	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	59,039.00	47,500.00	106,539.00	20,000.00	9,748.00	29,748.00	-72.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	31,500.00	31,500.00	New
<b>TOTAL, CAPITAL OUTLAY</b>			<b>59,039.00</b>	<b>154,725.00</b>	<b>213,764.00</b>	<b>20,000.00</b>	<b>148,473.00</b>	<b>168,473.00</b>	<b>-21.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	7,000.00	7,000.00	0.00	7,000.00	7,000.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	53,294.00	53,294.00	0.00	53,294.00	53,294.00	0.0%
Payments to County Offices		7142	0.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	350,000.00	0.00	350,000.00	350,000.00	0.00	350,000.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>350,000.00</b>	<b>260,294.00</b>	<b>610,294.00</b>	<b>350,000.00</b>	<b>260,294.00</b>	<b>610,294.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,086,887.00)	1,094,674.00	7,787.00	(1,086,693.00)	1,086,693.00	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(418,815.00)	0.00	(418,815.00)	(251,355.00)	0.00	(251,355.00)	-40.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,505,702.00)</b>	<b>1,094,674.00</b>	<b>(411,028.00)</b>	<b>(1,338,048.00)</b>	<b>1,086,693.00</b>	<b>(251,355.00)</b>	<b>-38.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>64,175,849.00</b>	<b>23,015,165.00</b>	<b>87,191,014.00</b>	<b>68,633,915.00</b>	<b>22,020,433.00</b>	<b>90,654,348.00</b>	<b>4.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	664,300.00	664,300.00	0.00	834,600.00	834,600.00	25.6%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	664,300.00	664,300.00	0.00	834,600.00	834,600.00	25.6%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,805,847.00)	9,805,847.00	0.00	(11,849,719.00)	11,849,719.00	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			(9,805,847.00)	9,805,847.00	0.00	(11,849,719.00)	11,849,719.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
(a - b + c - d + e)			(9,805,847.00)	10,470,147.00	664,300.00	(11,849,719.00)	12,684,319.00	834,600.00	25.6%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	68,132,994.00	0.00	68,132,994.00	77,540,957.00	0.00	77,540,957.00	13.8%
2) Federal Revenue		8100-8299	0.00	5,800,960.00	5,800,960.00	0.00	5,452,885.00	5,452,885.00	-6.0%
3) Other State Revenue		8300-8599	1,705,883.00	1,546,667.00	3,252,550.00	7,105,570.00	1,529,665.00	8,635,235.00	165.5%
4) Other Local Revenue		8600-8799	1,048,145.00	4,095,225.00	5,143,370.00	845,743.00	3,334,538.00	4,180,281.00	-18.7%
5) TOTAL, REVENUES			70,887,022.00	11,442,852.00	82,329,874.00	85,492,270.00	10,317,088.00	95,809,358.00	16.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		38,230,452.00	15,855,276.00	54,085,728.00	40,819,643.00	16,131,181.00	56,950,824.00	5.3%
2) Instruction - Related Services	2000-2999		8,159,052.00	1,720,042.00	9,879,094.00	8,262,398.00	1,283,264.00	9,545,662.00	-3.4%
3) Pupil Services	3000-3999		4,889,671.00	1,856,737.00	6,746,408.00	4,624,036.00	1,638,100.00	6,262,136.00	-7.2%
4) Ancillary Services	4000-4999		574,038.00	0.00	574,038.00	793,848.00	0.00	793,848.00	38.3%
5) Community Services	5000-5999		0.00	22,151.00	22,151.00	0.00	412.00	412.00	-98.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,259,546.00	1,595,919.00	6,855,465.00	5,538,598.00	1,203,159.00	6,741,757.00	-1.7%
8) Plant Services	8000-8999		6,713,090.00	1,704,746.00	8,417,836.00	8,245,392.00	1,504,023.00	9,749,415.00	15.8%
9) Other Outgo	9000-9999	Except 7600-7699	350,000.00	260,294.00	610,294.00	350,000.00	260,294.00	610,294.00	0.0%
10) TOTAL, EXPENDITURES			64,175,849.00	23,015,165.00	87,191,014.00	68,633,915.00	22,020,433.00	90,654,348.00	4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			6,711,173.00	(11,572,313.00)	(4,861,140.00)	16,858,355.00	(11,703,345.00)	5,155,010.00	-206.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	664,300.00	664,300.00	0.00	834,600.00	834,600.00	25.6%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(9,805,847.00)	9,805,847.00	0.00	(11,849,719.00)	11,849,719.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,805,847.00)	10,470,147.00	664,300.00	(11,849,719.00)	12,684,319.00	834,600.00	25.6%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,094,674.00)	(1,102,166.00)	(4,196,840.00)	5,008,636.00	980,974.00	5,989,610.00	-242.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,756,142.36	2,908,108.01	16,664,250.37	10,661,468.36	1,805,942.01	12,467,410.37	-25.2%
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)			13,756,142.36	2,908,108.01	16,664,250.37	10,661,468.36	1,805,942.01	12,467,410.37	-25.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,756,142.36	2,908,108.01	16,664,250.37	10,661,468.36	1,805,942.01	12,467,410.37	-25.2%
2) Ending Balance, June 30 (E + F1e)			10,661,468.36	1,805,942.01	12,467,410.37	15,670,104.36	2,786,916.01	18,457,020.37	48.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	20,000.00	0.00	20,000.00	20,200.00	0.00	20,200.00	1.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	23,720.36	(0.50)	23,719.86	0.00	(0.50)	(0.50)	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	1,805,942.51	1,805,942.51	0.00	2,786,916.51	2,786,916.51	54.3%
c) Committed									
Stabilization Arrangements		9750	1,981,560.22	0.00	1,981,560.22	8,729,904.36	0.00	8,729,904.36	340.6%
Other Commitments (by Resource/Object)									
ELA Textbook Adoption	0000	9760	0.00	0.00	0.00	4,200,000.00	0.00	4,200,000.00	New
Math Textbook Adoption	0000	9760				1,500,000.00		1,500,000.00	
Technology Refresh	0000	9760				1,200,000.00		1,200,000.00	
d) Assigned									
Other Assignments (by Resource/Object)									
LCFF Activities/Cash Deferrals	0000	9780	5,845,626.86	0.00	5,845,626.86	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,790,560.92	0.00	2,790,560.92	2,720,000.00	0.00	2,720,000.00	-2.5%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
5640	Medi-Cal Billing Option	532,741.25	278,754.25
5810	Other Restricted Federal	2,680.27	2,680.27
6500	Special Education	0.00	170,300.00
6512	Special Ed: Mental Health Services	279,466.49	279,466.49
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	988,577.43	2,053,238.43
9010	Other Restricted Local	2,477.07	2,477.07
Total, Restricted Balance		1,805,942.51	2,786,916.51

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	26,491,251.00	31,236,951.00	17.9%
2) Federal Revenue		8100-8299	112,336.00	113,098.00	0.7%
3) Other State Revenue		8300-8599	921,924.00	1,841,550.00	99.8%
4) Other Local Revenue		8600-8799	1,654,236.30	1,503,472.00	-9.1%
5) TOTAL, REVENUES			29,179,747.30	34,695,071.00	18.9%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	12,984,392.00	15,145,776.00	16.6%
2) Classified Salaries		2000-2999	2,475,063.00	2,983,291.00	20.5%
3) Employee Benefits		3000-3999	4,085,375.00	5,004,108.00	22.5%
4) Books and Supplies		4000-4999	1,869,076.93	2,174,510.00	16.3%
5) Services and Other Operating Expenditures		5000-5999	4,482,532.00	4,990,387.00	11.3%
6) Capital Outlay		6000-6999	141,996.00	218,394.00	53.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	225,620.00	121,887.00	-46.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	149,780.00	0.00	-100.0%
9) TOTAL, EXPENDITURES			26,413,834.93	30,638,353.00	16.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,765,912.37	4,056,718.00	46.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,000.00	162,000.00	0.0%
b) Transfers Out		7600-7629	664,300.00	884,600.00	33.2%
2) Other Sources/Uses					
a) Sources		8930-8979	9,779.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(492,521.00)	(722,600.00)	46.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,273,391.37	3,334,118.00	46.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,550,645.52	13,824,036.89	19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,550,645.52	13,824,036.89	19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,550,645.52	13,824,036.89	19.7%
2) Ending Balance, June 30 (E + F1e)			13,824,036.89	17,158,154.89	24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	35,000.00	0.00	-100.0%
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			981,036.51	903,249.51	-7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,808,000.38	16,254,905.38	26.9%
Charter - General Obligations	0000	9780		15,326,028.60	
Charter - Lottery	1100	9780		928,876.78	
Charter - General Obligations	0000	9780	11,827,280.60		
Lottery - Charter	1100	9780	980,719.78		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	14,498,719.70		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,200.00		
c) in Revolving Fund		9130	35,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	20,339.34		
2) Investments		9150	218,092.73		
3) Accounts Receivable		9200	699,692.61		
4) Due from Grantor Government		9290	(520,426.89)		
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			14,952,617.49		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	91,528.17		
2) Due to Grantor Governments		9590	52,049.59		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			143,577.76		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,809,039.73		



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment					
State Aid - Current Year		8011	17,243,901.00	20,769,918.00	20.4%
Education Protection Account State Aid - Current Year		8012	4,308,835.00	5,192,529.00	20.5%
State Aid - Prior Years		8019	26,145.00	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,912,370.00	5,274,504.00	7.4%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>26,491,251.00</b>	<b>31,236,951.00</b>	<b>17.9%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	109,080.00	112,598.00	3.2%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	3,256.00	500.00	-84.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>112,336.00</b>	<b>113,098.00</b>	<b>0.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	299,402.00	870,222.00	190.7%
Lottery - Unrestricted and Instructional Materials		8560	595,405.00	667,685.00	12.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,117.00	303,643.00	1019.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>921,924.00</b>	<b>1,841,550.00</b>	<b>99.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	62,500.00	62,500.00	0.0%
Interest		8660	16,000.00	16,500.00	3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	1,161,130.30	1,002,748.00	-13.6%
Tuition		8710	12,000.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	402,606.00	421,724.00	4.7%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,654,236.30</b>	<b>1,503,472.00</b>	<b>-9.1%</b>
<b>TOTAL, REVENUES</b>			<b>29,179,747.30</b>	<b>34,695,071.00</b>	<b>18.9%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	10,632,131.00	12,486,246.00	17.4%
Certificated Pupil Support Salaries		1200	551,111.00	593,557.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,800,150.00	2,062,273.00	14.6%
Other Certificated Salaries		1900	1,000.00	3,700.00	270.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>12,984,392.00</b>	<b>15,145,776.00</b>	<b>16.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	511,777.00	678,703.00	32.6%
Classified Support Salaries		2200	496,570.00	497,215.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	369,394.00	475,248.00	28.7%
Clerical, Technical and Office Salaries		2400	1,002,197.00	1,152,585.00	15.0%
Other Classified Salaries		2900	95,125.00	179,540.00	88.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,475,063.00</b>	<b>2,983,291.00</b>	<b>20.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,167,437.00	1,571,308.00	34.6%
PERS		3201-3202	260,073.00	302,750.00	16.4%
OASDI/Medicare/Alternative		3301-3302	380,592.00	440,187.00	15.7%
Health and Welfare Benefits		3401-3402	1,989,929.00	2,359,851.00	18.6%
Unemployment Insurance		3501-3502	7,958.00	8,914.00	12.0%
Workers' Compensation		3601-3602	230,273.00	269,709.00	17.1%
OPEB, Allocated		3701-3702	0.00	2,373.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	49,113.00	49,016.00	-0.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,085,375.00</b>	<b>5,004,108.00</b>	<b>22.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	375,611.54	273,179.00	-27.3%
Books and Other Reference Materials		4200	57,505.60	49,412.00	-14.1%
Materials and Supplies		4300	970,652.56	1,288,856.00	32.8%
Noncapitalized Equipment		4400	465,307.23	563,063.00	21.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,869,076.93</b>	<b>2,174,510.00</b>	<b>16.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	98,120.00	171,222.00	74.5%
Dues and Memberships		5300	32,003.00	32,898.00	2.8%
Insurance		5400-5450	162,992.00	193,979.00	19.0%
Operations and Housekeeping Services		5500	616,935.00	736,078.00	19.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	822,705.00	777,346.00	-5.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,363,479.00	1,559,792.00	14.4%
Professional/Consulting Services and Operating Expenditures		5800	1,294,589.00	1,435,347.00	10.9%
Communications		5900	91,709.00	83,725.00	-8.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,482,532.00</b>	<b>4,990,387.00</b>	<b>11.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	500.00	3,000.00	500.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	85,000.00	176,394.00	107.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	56,496.00	39,000.00	-31.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>141,996.00</b>	<b>218,394.00</b>	<b>53.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	9,221.00	1,887.00	-79.5%
Other Debt Service - Principal		7439	216,399.00	120,000.00	-44.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			225,620.00	121,887.00	-46.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	149,780.00	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			149,780.00	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			<b>26,413,834.93</b>	<b>30,638,353.00</b>	<b>16.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	162,000.00	162,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			162,000.00	162,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	664,300.00	884,600.00	33.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			664,300.00	884,600.00	33.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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	9,779.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			9,779.00	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(492,521.00)	(722,600.00)	46.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	26,491,251.00	31,236,951.00	17.9%
2) Federal Revenue		8100-8299	112,336.00	113,098.00	0.7%
3) Other State Revenue		8300-8599	921,924.00	1,841,550.00	99.8%
4) Other Local Revenue		8600-8799	1,654,236.30	1,503,472.00	-9.1%
5) TOTAL, REVENUES			29,179,747.30	34,695,071.00	18.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		16,305,566.93	19,039,072.00	16.8%
2) Instruction - Related Services	2000-2999		4,917,748.00	5,921,874.00	20.4%
3) Pupil Services	3000-3999		900,272.00	1,084,695.00	20.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,127,048.00	1,162,182.00	3.1%
8) Plant Services	8000-8999		2,933,080.00	3,303,643.00	12.6%
9) Other Outgo	9000-9999	Except 7600-7699	230,120.00	126,887.00	-44.9%
10) TOTAL, EXPENDITURES			26,413,834.93	30,638,353.00	16.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,765,912.37	4,056,718.00	46.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	162,000.00	162,000.00	0.0%
b) Transfers Out		7600-7629	664,300.00	884,600.00	33.2%
2) Other Sources/Uses					
a) Sources		8930-8979	9,779.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(492,521.00)	(722,600.00)	46.7%



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,273,391.37	3,334,118.00	46.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,550,645.52	13,824,036.89	19.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,550,645.52	13,824,036.89	19.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,550,645.52	13,824,036.89	19.7%
2) Ending Balance, June 30 (E + F1e)			13,824,036.89	17,158,154.89	24.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	35,000.00	0.00	-100.0%
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			981,036.51	903,249.51	-7.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)			12,808,000.38	16,254,905.38	26.9%
Charter - General Obligations	0000	9780		15,326,028.60	
Charter - Lottery	1100	9780		928,876.78	
Charter - General Obligations	0000	9780	11,827,280.60		
Lottery - Charter	1100	9780	980,719.78		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
4610	NCLB: Title V, Part B, Public Charter Schools Grants	0.25	0.25
6230	California Clean Energy Jobs Act	205,342.25	48,076.25
6300	Lottery: Instructional Materials	160,894.96	144,922.96
6500	Special Education	882.00	882.00
6512	Special Ed: Mental Health Services	8,712.00	33,398.00
7405	Common Core State Standards Implementation	2.12	2.12
9010	Other Restricted Local	605,202.93	675,967.93
<b>Total, Restricted Balance</b>		<b>981,036.51</b>	<b>903,249.51</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,878,610.00	3,890,000.00	0.3%
3) Other State Revenue		8300-8599	257,800.00	337,500.00	30.9%
4) Other Local Revenue		8600-8799	874,033.00	942,750.00	7.9%
5) TOTAL, REVENUES			5,010,443.00	5,170,250.00	3.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,588,325.00	1,583,698.00	-0.3%
3) Employee Benefits		3000-3999	535,818.00	549,088.00	2.5%
4) Books and Supplies		4000-4999	2,393,296.00	2,345,527.00	-2.0%
5) Services and Other Operating Expenditures		5000-5999	210,785.00	237,600.00	12.7%
6) Capital Outlay		6000-6999	279,450.00	225,000.00	-19.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	269,035.00	251,355.00	-6.6%
9) TOTAL, EXPENDITURES			5,276,709.00	5,192,268.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(266,266.00)	(22,018.00)	-91.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(266,266.00)	(22,018.00)	-91.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,255,592.92	989,326.92	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,592.92	989,326.92	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,592.92	989,326.92	-21.2%
2) Ending Balance, June 30 (E + F1e)			989,326.92	967,308.92	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	84,105.85	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			905,221.07	967,308.92	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	485,782.04		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,500.00		
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	84,105.85		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			572,387.89		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(755.45)		
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			(755.45)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			573,143.34		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	3,824,160.00	3,890,000.00	1.7%
All Other Federal Revenue		8290	54,450.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,878,610.00</b>	<b>3,890,000.00</b>	<b>0.3%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	257,800.00	337,500.00	30.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>257,800.00</b>	<b>337,500.00</b>	<b>30.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	857,533.00	929,000.00	8.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,500.00	750.00	-83.3%
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	12,000.00	13,000.00	8.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>874,033.00</b>	<b>942,750.00</b>	<b>7.9%</b>
<b>TOTAL, REVENUES</b>			<b>5,010,443.00</b>	<b>5,170,250.00</b>	<b>3.2%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,340,691.00	1,323,159.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	161,649.00	178,300.00	10.3%
Clerical, Technical and Office Salaries		2400	85,985.00	82,239.00	-4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,588,325.00</b>	<b>1,583,698.00</b>	<b>-0.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	158,474.00	175,834.00	11.0%
OASDI/Medicare/Alternative		3301-3302	126,423.00	121,813.00	-3.6%
Health and Welfare Benefits		3401-3402	205,794.00	209,575.00	1.8%
Unemployment Insurance		3501-3502	2,231.00	1,503.00	-32.6%
Workers' Compensation		3601-3602	25,034.00	23,828.00	-4.8%
OPEB, Allocated		3701-3702	16,608.00	16,535.00	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,254.00	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>535,818.00</b>	<b>549,088.00</b>	<b>2.5%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	193,500.00	163,605.00	-15.4%
Noncapitalized Equipment		4400	49,000.00	16,500.00	-66.3%
Food		4700	2,150,796.00	2,165,422.00	0.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,393,296.00</b>	<b>2,345,527.00</b>	<b>-2.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,769.00	6,550.00	-3.2%
Dues and Memberships		5300	1,617.00	1,617.00	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	93,420.00	92,800.00	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,150.00)	(3,067.00)	-84.8%
Professional/Consulting Services and Operating Expenditures		5800	122,429.00	133,200.00	8.8%
Communications		5900	6,700.00	6,500.00	-3.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>210,785.00</b>	<b>237,600.00</b>	<b>12.7%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	279,450.00	225,000.00	-19.5%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>279,450.00</b>	<b>225,000.00</b>	<b>-19.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	269,035.00	251,355.00	-6.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>269,035.00</b>	<b>251,355.00</b>	<b>-6.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,276,709.00</b>	<b>5,192,268.00</b>	<b>-1.6%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,878,610.00	3,890,000.00	0.3%
3) Other State Revenue		8300-8599	257,800.00	337,500.00	30.9%
4) Other Local Revenue		8600-8799	874,033.00	942,750.00	7.9%
5) TOTAL, REVENUES			5,010,443.00	5,170,250.00	3.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,979,750.00	4,913,686.00	-1.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		269,035.00	251,355.00	-6.6%
8) Plant Services	8000-8999		27,924.00	27,227.00	-2.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,276,709.00	5,192,268.00	-1.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(266,266.00)	(22,018.00)	-91.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(266,266.00)	(22,018.00)	-91.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,255,592.92	989,326.92	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,592.92	989,326.92	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,592.92	989,326.92	-21.2%
2) Ending Balance, June 30 (E + F1e)			989,326.92	967,308.92	-2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	84,105.85	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			905,221.07	967,308.92	6.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	798,939.39	861,027.24
5330	Child Nutrition: Summer Food Service Program Operations	106,281.68	106,281.68
Total, Restricted Balance		<u>905,221.07</u>	<u>967,308.92</u>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,500.00	2,000.00	-98.4%
5) TOTAL, REVENUES			123,500.00	2,000.00	-98.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	406,430.00	282,000.00	-30.6%
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			406,430.00	282,000.00	-30.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(282,930.00)	(280,000.00)	-1.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(282,930.00)	(280,000.00)	-1.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	734,040.03	451,110.03	-38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			734,040.03	451,110.03	-38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			734,040.03	451,110.03	-38.5%
2) Ending Balance, June 30 (E + F1e)			451,110.03	171,110.03	-62.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	451,110.03	171,110.03	-62.1%
Deferred Maintenance Operations	0000	9780		171,110.03	
Deferred Maintenance Operations	0000	9780	451,110.03		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	560,775.95		
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			560,775.95		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			560,775.95		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	3,500.00	2,000.00	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	120,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			123,500.00	2,000.00	-98.4%
TOTAL, REVENUES			123,500.00	2,000.00	-98.4%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	406,430.00	282,000.00	-30.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			406,430.00	282,000.00	-30.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			406,430.00	282,000.00	-30.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	123,500.00	2,000.00	-98.4%
5) TOTAL, REVENUES			123,500.00	2,000.00	-98.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		406,430.00	282,000.00	-30.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			406,430.00	282,000.00	-30.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(282,930.00)	(280,000.00)	-1.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(282,930.00)	(280,000.00)	-1.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	734,040.03	451,110.03	-38.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			734,040.03	451,110.03	-38.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			734,040.03	451,110.03	-38.5%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	451,110.03	171,110.03	-62.1%
Deferred Maintenance Operations	0000	9780		171,110.03	
Deferred Maintenance Operations	0000	9780	451,110.03		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
<hr/>		<hr/>	

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	119.00	-76.2%
5) TOTAL, REVENUES			500.00	119.00	-76.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	119.00	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	119.00	-76.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,962.74	129,462.74	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,962.74	129,462.74	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,962.74	129,462.74	0.4%
2) Ending Balance, June 30 (E + F1e)			129,462.74	129,581.74	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	129,462.74	129,581.74	0.1%
OPEB Reserve	0000	9780		129,581.74	
OPEB Reserve	0000	9780	129,462.74		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	128,962.74		
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			128,962.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			128,962.74		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	500.00	119.00	-76.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	119.00	-76.2%
<b>TOTAL, REVENUES</b>			500.00	119.00	-76.2%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	119.00	-76.2%
5) TOTAL, REVENUES			500.00	119.00	-76.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			500.00	119.00	-76.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	119.00	-76.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	128,962.74	129,462.74	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			128,962.74	129,462.74	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			128,962.74	129,462.74	0.4%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	129,462.74	129,581.74	0.1%
OPEB Reserve	0000	9780		129,581.74	
OPEB Reserve	0000	9780	129,462.74		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
<hr/>			
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,100.00	40,100.00	-18.3%
5) TOTAL, REVENUES			49,100.00	40,100.00	-18.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	14,196.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	128,500.00	2,149,050.00	1572.4%
6) Capital Outlay		6000-6999	1,381,194.00	26,013,230.00	1783.4%
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			1,523,890.00	28,162,280.00	1748.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,474,790.00)	(28,122,180.00)	1806.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,000.00	90,900.00	121.7%
b) Transfers Out		7600-7629	2,835,362.00	35,573,197.00	1154.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	69,500,000.00	New
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			(2,794,362.00)	34,017,703.00	-1317.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,269,152.00)	5,895,523.00	-238.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,440,823.32	18,460,422.32	12.3%
b) Audit Adjustments		9793	6,288,751.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,729,574.32	18,460,422.32	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,729,574.32	18,460,422.32	-18.8%
2) Ending Balance, June 30 (E + F1e)			18,460,422.32	24,355,945.32	31.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			18,452,239.70	24,347,762.70	32.0%
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	8,182.62	8,182.62	0.0%
Building Fund Operations	0000	9780		8,182.62	
Building Fund Operations	0000	9780	8,182.62		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,415,205.96		
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	16,989,999.70		
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			21,405,205.66		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(106.25)		
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			(106.25)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			21,405,311.91		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	49,100.00	40,100.00	-18.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			49,100.00	40,100.00	-18.3%
<b>TOTAL, REVENUES</b>			49,100.00	40,100.00	-18.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,196.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			14,196.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	128,500.00	2,149,050.00	1572.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			128,500.00	2,149,050.00	1572.4%
<b>CAPITAL OUTLAY</b>					
Land		6100	35,250.00	0.00	-100.0%
Land Improvements		6170	10,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,141,306.00	25,976,151.00	2176.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	69,638.00	0.00	-100.0%
Equipment Replacement		6500	125,000.00	37,079.00	-70.3%
<b>TOTAL, CAPITAL OUTLAY</b>			1,381,194.00	26,013,230.00	1783.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,523,890.00	28,162,280.00	1748.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	41,000.00	90,900.00	121.7%
(a) TOTAL, INTERFUND TRANSFERS IN			41,000.00	90,900.00	121.7%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,835,362.00	35,573,197.00	1154.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,835,362.00	35,573,197.00	1154.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	69,500,000.00	New
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	69,500,000.00	New
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(2,794,362.00)	34,017,703.00	-1317.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,100.00	40,100.00	-18.3%
5) TOTAL, REVENUES			49,100.00	40,100.00	-18.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,474,590.00	26,013,230.00	1664.1%
9) Other Outgo	9000-9999	Except 7600-7699	49,300.00	2,149,050.00	4259.1%
10) TOTAL, EXPENDITURES			1,523,890.00	28,162,280.00	1748.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,474,790.00)	(28,122,180.00)	1806.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	41,000.00	90,900.00	121.7%
b) Transfers Out		7600-7629	2,835,362.00	35,573,197.00	1154.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	69,500,000.00	New
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			(2,794,362.00)	34,017,703.00	-1317.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,269,152.00)	5,895,523.00	-238.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,440,823.32	18,460,422.32	12.3%
b) Audit Adjustments		9793	6,288,751.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			22,729,574.32	18,460,422.32	-18.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,729,574.32	18,460,422.32	-18.8%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
Building Fund Operations	0000	9780	8,182.62	8,182.62	0.0%
Building Fund Operations	0000	9780	8,182.62		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,000.00	1,252,000.00	2058.6%
5) TOTAL, REVENUES			58,000.00	1,252,000.00	2058.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	225,563.00	6,675.00	-97.0%
5) Services and Other Operating Expenditures		5000-5999	149,849.00	134,255.00	-10.4%
6) Capital Outlay		6000-6999	1,816,319.00	2,370,003.00	30.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,191,731.00	2,510,933.00	14.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,133,731.00)	(1,258,933.00)	-41.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	203,000.00	202,900.00	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			(203,000.00)	(202,900.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,336,731.00)	(1,461,833.00)	-37.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,109,386.25	2,772,655.25	-45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,109,386.25	2,772,655.25	-45.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,109,386.25	2,772,655.25	-45.7%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,772,655.25	1,310,822.25	-52.7%
Capital Facility Operations	0000	9780		1,310,822.25	
Capital Facility Operations	0000	9780	2,772,655.25		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,310,465.75		
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			3,310,465.75		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	(272.06)		
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			(272.06)		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,310,737.81		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	25,000.00	2,000.00	-92.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	33,000.00	1,250,000.00	3687.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			58,000.00	1,252,000.00	2058.6%
<b>TOTAL, REVENUES</b>			58,000.00	1,252,000.00	2058.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	214,290.00	6,675.00	-96.9%
Noncapitalized Equipment		4400	11,273.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			225,563.00	6,675.00	-97.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	52,927.00	33,480.00	-36.7%
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	96,922.00	100,775.00	4.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>149,849.00</b>	<b>134,255.00</b>	<b>-10.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	6,492.00	0.00	-100.0%
Land Improvements		6170	2,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,769,687.00	2,370,003.00	33.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	37,640.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,816,319.00</b>	<b>2,370,003.00</b>	<b>30.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,191,731.00</b>	<b>2,510,933.00</b>	<b>14.6%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	203,000.00	202,900.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			203,000.00	202,900.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(203,000.00)	(202,900.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,000.00	1,252,000.00	2058.6%
5) TOTAL, REVENUES			58,000.00	1,252,000.00	2058.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		100,400.00	107,450.00	7.0%
8) Plant Services	8000-8999		2,091,331.00	2,403,483.00	14.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,191,731.00	2,510,933.00	14.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,133,731.00)	(1,258,933.00)	-41.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	203,000.00	202,900.00	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			(203,000.00)	(202,900.00)	0.0%



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,336,731.00)	(1,461,833.00)	-37.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,109,386.25	2,772,655.25	-45.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,109,386.25	2,772,655.25	-45.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,109,386.25	2,772,655.25	-45.7%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,772,655.25	1,310,822.25	-52.7%
Capital Facility Operations	0000	9780		1,310,822.25	
Capital Facility Operations	0000	9780	2,772,655.25		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,425.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,719,937.00	35,200,000.00	1194.1%
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			2,835,362.00	35,200,000.00	1141.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,835,362.00)	(35,200,000.00)	1141.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,835,362.00	35,573,197.00	1154.6%
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			2,835,362.00	35,573,197.00	1154.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	373,197.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,391.34	201,391.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,391.34	201,391.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,391.34	201,391.34	0.0%
2) Ending Balance, June 30 (E + F1e)					
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	201,391.34	574,588.34	185.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	89,667.40		
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			89,667.40		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			89,667.40		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
<b>Other Local Revenue</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	115,425.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			115,425.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	158,317.00	0.00	-100.0%
Land Improvements		6170	31,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	2,530,120.00	35,200,000.00	1291.2%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			2,719,937.00	35,200,000.00	1194.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,835,362.00	35,200,000.00	1141.5%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	2,835,362.00	35,573,197.00	1154.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,835,362.00</b>	<b>35,573,197.00</b>	<b>1154.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			2,835,362.00	35,573,197.00	1154.6%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,835,362.00	35,200,000.00	1141.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,835,362.00	35,200,000.00	1141.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,835,362.00)	(35,200,000.00)	1141.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,835,362.00	35,573,197.00	1154.6%
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			2,835,362.00	35,573,197.00	1154.6%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	373,197.00	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	201,391.34	201,391.34	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			201,391.34	201,391.34	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			201,391.34	201,391.34	0.0%
2) Ending Balance, June 30 (E + F1e)			201,391.34	574,588.34	185.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			201,391.34	574,588.34	185.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
7710	State School Facilities Projects	201,391.34	574,588.34
Total, Restricted Balance		201,391.34	574,588.34

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,200.00	200.00	-96.2%
5) TOTAL, REVENUES			5,200.00	200.00	-96.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	177.00	0.00	-100.0%
6) Capital Outlay		6000-6999	49,873.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,050.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,850.00)	200.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,850.00)	200.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,472.22	29,622.22	-60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,472.22	29,622.22	-60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,472.22	29,622.22	-60.2%
2) Ending Balance, June 30 (E + F1e)					
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					
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	29,622.22	29,822.22	0.7%
Capital Outlay Operations	0000	9780		29,822.22	
Capital Outlay Operations	0000	9780	29,622.22		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	18,902.53		
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	10,259.05		
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			29,161.58		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			29,161.58		



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	200.00	200.00	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	5,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,200.00	200.00	-96.2%
TOTAL, REVENUES			5,200.00	200.00	-96.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	177.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			177.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	49,873.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			49,873.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			50,050.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,200.00	200.00	-96.2%
5) TOTAL, REVENUES			5,200.00	200.00	-96.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		50,050.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			50,050.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(44,850.00)	200.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,850.00)	200.00	-100.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	74,472.22	29,622.22	-60.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			74,472.22	29,622.22	-60.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,472.22	29,622.22	-60.2%
2) Ending Balance, June 30 (E + F1e)					
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	29,622.22	29,822.22	0.7%
Capital Outlay Operations	0000	9780		29,822.22	
Capital Outlay Operations	0000	9780	29,622.22		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	139,857.00	139,857.00	0.0%
4) Other Local Revenue		8600-8799	13,596,445.00	13,596,445.00	0.0%
5) TOTAL, REVENUES			13,736,302.00	13,736,302.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,091,845.00	12,091,845.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,091,845.00	12,091,845.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,644,457.00	1,644,457.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,644,457.00	1,644,457.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,758,339.00	12,402,796.00	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,758,339.00	12,402,796.00	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,758,339.00	12,402,796.00	15.3%
2) Ending Balance, June 30 (E + F1e)			12,402,796.00	14,047,253.00	13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,402,796.00	14,047,253.00	13.3%
Bond, Interest and Redemption	0000	9780		14,047,253.00	
Bond, Interest and Redemption	0000	9780	12,402,796.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	139,857.00	139,857.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			139,857.00	139,857.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	11,979,893.00	11,979,893.00	0.0%
Unsecured Roll		8612	1,424,850.00	1,424,850.00	0.0%
Prior Years' Taxes		8613	168,998.00	168,998.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	1,605.00	1,605.00	0.0%
Interest		8660	21,099.00	21,099.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			13,596,445.00	13,596,445.00	0.0%
<b>TOTAL, REVENUES</b>			13,736,302.00	13,736,302.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,272.00	3,272.00	0.0%
Debt Service - Interest		7438	6,938,573.00	6,938,573.00	0.0%
Other Debt Service - Principal		7439	5,150,000.00	5,150,000.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,091,845.00	12,091,845.00	0.0%
TOTAL, EXPENDITURES			12,091,845.00	12,091,845.00	0.0%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	139,857.00	139,857.00	0.0%
4) Other Local Revenue		8600-8799	13,596,445.00	13,596,445.00	0.0%
5) TOTAL, REVENUES			13,736,302.00	13,736,302.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	12,091,845.00	12,091,845.00	0.0%
10) TOTAL, EXPENDITURES			12,091,845.00	12,091,845.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,644,457.00	1,644,457.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,644,457.00	1,644,457.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,758,339.00	12,402,796.00	15.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,758,339.00	12,402,796.00	15.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,758,339.00	12,402,796.00	15.3%
2) Ending Balance, June 30 (E + F1e)			12,402,796.00	14,047,253.00	13.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,402,796.00	14,047,253.00	13.3%
Bond, Interest and Redemption	0000	9780		14,047,253.00	
Bond, Interest and Redemption	0000	9780	12,402,796.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	4,000.00	-33.3%
5) TOTAL, REVENUES			6,000.00	4,000.00	-33.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,000.00	5,000.00	-28.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,000.00	5,000.00	-28.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,000.00)	(1,000.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,000.00)	(1,000.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,257.67	19,257.67	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,257.67	19,257.67	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,257.67	19,257.67	-4.9%
2) Ending Net Position, June 30 (E + F1e)			19,257.67	18,257.67	-5.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	19,257.67	18,257.67	-5.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	28,507.91		
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	100.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			28,607.91		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			28,607.91		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference	
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue						
Sales						
Sale of Equipment/Supplies			8631	0.00	0.00	0.0%
Interest			8660	1,000.00	1,000.00	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	5,000.00	3,000.00	-40.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>				6,000.00	4,000.00	-33.3%
<b>TOTAL, REVENUES</b>				6,000.00	4,000.00	-33.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
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	7,000.00	5,000.00	-28.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>7,000.00</b>	<b>5,000.00</b>	<b>-28.6%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>7,000.00</b>	<b>5,000.00</b>	<b>-28.6%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	4,000.00	-33.3%
5) TOTAL, REVENUES			6,000.00	4,000.00	-33.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		7,000.00	5,000.00	-28.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			7,000.00	5,000.00	-28.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,000.00)	(1,000.00)	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,000.00)	(1,000.00)	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	20,257.67	19,257.67	-4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,257.67	19,257.67	-4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,257.67	19,257.67	-4.9%
2) Ending Net Position, June 30 (E + F1e)			19,257.67	18,257.67	-5.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	19,257.67	18,257.67	-5.2%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	9,212.03	9,212.03	9,212.03	9,212.03	9,212.03	9,212.03
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,212.03	9,212.03	9,212.03	9,212.03	9,212.03	9,212.03
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	26.67	26.67	26.67	26.67	26.67	26.67
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	26.67	26.67	26.67	26.67	26.67	26.67
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,238.70	9,238.70	9,238.70	9,238.70	9,238.70	9,238.70
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	3,861.35	3,861.35	3,861.35	4,095.84	4,095.84	4,095.84
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	3,861.35	3,861.35	3,861.35	4,095.84	4,095.84	4,095.84
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.00
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0.00
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	3,861.35	3,861.35	3,861.35	4,095.84	4,095.84	4,095.84

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	66,639,259.00		66,639,259.00	0.00	0.00	66,639,259.00
Work in Progress	11,012,664.00	2,601,755.00	13,614,419.00	0.00	0.00	13,614,419.00
Total capital assets not being depreciated	77,651,923.00	2,601,755.00	80,253,678.00	0.00	0.00	80,253,678.00
Capital assets being depreciated:						
Land Improvements	9,918,116.00	327,486.00	10,245,602.00	0.00	0.00	10,245,602.00
Buildings	370,090,685.00	1,655,993.00	371,746,678.00	0.00	0.00	371,746,678.00
Equipment	11,799,422.82	(76,378.82)	11,723,044.00	209,687.53	0.00	11,932,731.53
Total capital assets being depreciated	391,808,223.82	1,907,100.18	393,715,324.00	209,687.53	0.00	393,925,011.53
Accumulated Depreciation for:						
Land Improvements	(3,187,785.00)	0.00	(3,187,785.00)	(495,905.79)	0.00	(3,683,690.79)
Buildings	(72,306,940.00)	0.00	(72,306,940.00)	(7,656,137.25)	0.00	(79,963,077.25)
Equipment	(8,481,021.00)	0.00	(8,481,021.00)	(593,104.62)	0.00	(9,074,125.62)
Total accumulated depreciation	(83,975,746.00)	0.00	(83,975,746.00)	(8,745,147.66)	0.00	(92,720,893.66)
Total capital assets being depreciated, net	307,832,477.82	1,907,100.18	309,739,578.00	(8,535,460.13)	0.00	301,204,117.87
Governmental activity capital assets, net	385,484,400.82	4,508,855.18	389,993,256.00	(8,535,460.13)	0.00	381,457,795.87
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00



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: 1901 Arena Blvd., Sacramento CA 95834  
Date: June 05, 2015

Place: 1901 Arena Blvd., Sacramento CA 9  
Date: June 10, 2015  
Time: 6:00 p.m.

Adoption Date: June 24, 2015

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

Contact person for additional information on the budget reports:

Name: Ormides Trujillo

Telephone: 916-567-5482

Title: Director of Budget and Accounting

E-mail: OTrujillo@natomas.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	

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		<b>X</b>
			<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		<b>X</b>
			<b>X</b>	
			<b>X</b>	
				<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	<b>X</b>	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:  • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	<b>X</b>	
				<b>X</b>
			<b>n/a</b>	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?  • Approval date for adoption of the LCAP or approval of an update to the LCAP:		<b>X</b>
				<b>Jun 24, 2015</b>
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?		<b>X</b>

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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?	<b>X</b>	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		<b>X</b>
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	<b>X</b>	
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?	<b>X</b>	
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?	<b>X</b>	

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

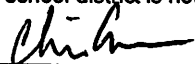
To the County Superintendent of Schools:

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

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

This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Natomas Unified School District is part of the Schools Insurance Authority.

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

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

Date of Meeting: Jun 24, 2015

For additional information on this certification, please contact:

Name: Ormides Trujillo

Title: Director of Budget and Accounting

Telephone: 916-567-5482

E-mail: OTrujillo@natomas.k12.ca.us

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.
1000 - Certificated Salaries	42,040,896.00	301	13,900.00	303	42,026,996.00	305	639,973.00		307	41,387,023.00	309
2000 - Classified Salaries	14,846,322.00	311	79,589.00	313	14,766,733.00	315	1,440,146.00		317	13,326,587.00	319
3000 - Employee Benefits (Excluding 3800)	14,921,039.00	321	598,810.00	323	14,322,229.00	325	525,222.00		327	13,797,007.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,797,474.00	331	46,150.00	333	5,751,324.00	335	1,778,245.00		337	3,973,079.00	339
5000 - Services. . . & 7300 - Indirect Costs	8,761,225.00	341	130,477.00	343	8,630,748.00	345	2,022,009.00		347	6,608,739.00	349
TOTAL					85,498,030.00	365			TOTAL	79,092,435.00	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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			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. . . . .			57.73%
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) . . . . .	57.73%
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). . . . .	79,092,435.00
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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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.
1000 - Certificated Salaries	42,725,924.00	301	14,247.00	303	42,711,677.00	305	296,789.00		307	42,414,888.00	309
2000 - Classified Salaries	15,209,061.00	311	79,133.00	313	15,129,928.00	315	1,447,637.00		317	13,682,291.00	319
3000 - Employee Benefits (Excluding 3800)	16,864,124.00	321	608,997.00	323	16,255,127.00	325	549,537.00		327	15,705,590.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,789,253.00	331	924.00	333	5,788,329.00	335	1,333,887.00		337	4,454,442.00	339
5000 - Services . . . & 7300 - Indirect Costs	9,318,719.00	341	247,827.00	343	9,070,892.00	345	1,938,678.00		347	7,132,214.00	349
TOTAL					88,955,953.00	365			TOTAL	83,389,425.00	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	375
2. Salaries of Instructional Aides Per EC 41011. . . . .		2100	380
3. STRS. . . . .		3101 & 3102	382
4. PERS. . . . .		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative. . . . .		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .		3401 & 3402	385
7. Unemployment Insurance. . . . .		3501 & 3502	390
8. Workers' Compensation Insurance. . . . .		3601 & 3602	392
9. OPEB, Active Employees (EC 41372). . . . .		3751 & 3752	393
10. Other Benefits (EC 22310). . . . .		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14. TOTAL SALARIES AND BENEFITS. . . . .			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. . . . .			57.76%
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) . . . . .	57.76%
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). . . . .	83,389,425.00
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	0.00

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



Current Expense Formula/Minimum Classroom Compensation

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	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	185,216,377.00	4,731,004.00	189,947,381.00	4,303,963.00	1,680,000.00	192,571,344.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	348,440.00	(187,032.00)	161,408.00		43,284.00	118,124.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	114,921.00	(14,921.00)	100,000.00		50,000.00	50,000.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	6,978,949.00	(127,897.00)	6,851,052.00	570,931.00		7,421,983.00	
Compensated Absences Payable	186,801.00	(16,775.00)	170,026.00	337,300.00	300,000.00	207,326.00	
Governmental activities long-term liabilities	192,845,488.00	4,384,379.00	197,229,867.00	5,212,194.00	2,073,284.00	200,368,777.00	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,680,904.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 86,103,666.00

**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) 5.44%

**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)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,904,656.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,583,841.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	157,052.00
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)	565,018.20
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)	33,760.37
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)	7,294,327.57
9. Carry-Forward Adjustment (Part IV, Line F)	250,365.23
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,544,692.80

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	69,505,882.93
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,771,571.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,646,680.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	542,449.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	22,151.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,046,967.00
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)	58,095.00
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)	443,150.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,821,345.80
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)	586,834.63
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)	1,388.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,728,224.00
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)	109,174,738.36

**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) 6.68%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B18) 6.91%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>7,294,327.57</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(319,289.51)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(512,630.22)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.69%) times Part III, Line B18); zero if negative	<u>250,365.23</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.69%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.69%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>250,365.23</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>250,365.23</u>

Approved indirect cost rate: 5.69%  
Highest rate used in any program: 5.69%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	2,548,018.00	144,969.00	5.69%
01	3185	118,310.00	6,732.00	5.69%
01	3310	3,227,939.00	183,670.00	5.69%
01	3315	31,372.00	1,785.00	5.69%
01	3320	137,114.00	7,801.00	5.69%
01	3327	117,182.00	6,668.00	5.69%
01	3550	68,332.00	3,418.00	5.00%
01	4035	126,790.00	7,214.00	5.69%
01	4036	2,698.00	153.00	5.67%
01	4045	1,073.00	61.00	5.68%
01	4201	22,114.00	1,258.00	5.69%
01	4203	538,202.00	10,763.00	2.00%
01	5630	65,137.00	3,706.00	5.69%
01	5640	471,796.00	26,845.00	5.69%
01	6010	126,830.00	6,340.00	5.00%
01	6230	123,000.00	7,000.00	5.69%
01	6385	48,497.00	2,759.00	5.69%
01	6500	8,907,627.00	506,844.00	5.69%
01	6512	602,236.00	34,267.00	5.69%
01	6520	69,008.00	3,927.00	5.69%
01	7405	397,050.00	22,592.00	5.69%
01	8150	1,520,535.00	84,805.00	5.58%
01	9010	963,354.00	21,097.00	2.19%
13	5310	4,553,224.00	259,078.00	5.69%
13	5330	175,000.00	9,957.00	5.69%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	1,882,743.55		282,454.59	2,165,198.14
2. State Lottery Revenue	8560	1,604,005.00		392,400.00	1,996,405.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,486,748.55	0.00	674,854.59	4,161,603.14
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	251,922.00			251,922.00
2. Classified Salaries	2000-2999	95,687.00			95,687.00
3. Employee Benefits	3000-3999	33,057.00			33,057.00
4. Books and Supplies	4000-4999	1,501,237.27		513,959.87	2,015,197.14
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	623,295.00			623,295.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		2,505,198.27	0.00	513,959.87	3,019,158.14
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	981,550.28	0.00	160,894.72	1,142,445.00
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	77,540,957.00	4.68%	81,173,221.00	3.72%	84,189,762.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,105,570.00	-77.41%	1,605,123.00	0.00%	1,605,123.00
4. Other Local Revenues	8600-8799	845,743.00	0.00%	845,743.00	0.00%	845,743.00
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	(11,849,719.00)	1.50%	(12,027,465.00)	1.50%	(12,207,877.00)
6. Total (Sum lines A1 thru A5c)		73,642,551.00	-2.78%	71,596,622.00	3.96%	74,432,751.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				34,924,654.00		35,042,777.00
b. Step & Column Adjustment				733,418.00		735,899.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(615,295.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,924,654.00	0.34%	35,042,777.00	2.10%	35,778,676.00
2. Classified Salaries						
a. Base Salaries				10,899,791.00		11,066,991.00
b. Step & Column Adjustment				207,096.00		210,273.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(39,896.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,899,791.00	1.53%	11,066,991.00	1.90%	11,277,264.00
3. Employee Benefits	3000-3999	13,302,718.00	6.74%	14,199,012.00	9.74%	15,581,385.00
4. Books and Supplies	4000-4999	4,105,301.00	38.94%	5,703,828.00	2.70%	5,857,832.00
5. Services and Other Operating Expenditures	5000-5999	6,369,499.00	1.00%	6,433,194.00	2.70%	6,606,890.00
6. Capital Outlay	6000-6999	20,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	350,000.00	0.00%	350,000.00	0.00%	350,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,338,048.00)	2.54%	(1,371,999.64)	0.00%	(1,372,001.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		68,633,915.00	4.06%	71,423,802.36	3.72%	74,080,046.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		5,008,636.00		172,819.64		352,705.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,661,468.36		15,670,104.36		15,842,924.00
2. Ending Fund Balance (Sum lines C and D1)		15,670,104.36		15,842,924.00		16,195,629.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,200.00		20,200.00		20,200.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	8,729,904.36		10,312,724.00		12,075,429.00
2. Other Commitments	9760	4,200,000.00		2,700,000.00		1,200,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,720,000.00		2,810,000.00		2,900,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,670,104.36		15,842,924.00		16,195,629.00



Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	8,729,904.36		10,312,724.00		12,075,429.00
b. Reserve for Economic Uncertainties	9789	2,720,000.00		2,810,000.00		2,900,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		11,449,904.36		13,122,724.00		14,975,429.00
<b>F. ASSUMPTIONS</b>						
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 District is applying a constant growth approach for LCFF funding, which assumes LCFF funding growth of 13.81% in 2015-16 and 4.67% in 2016-17 which equates to a gap funding percentage of 53.08% and 37.40%, respectively. The District is estimating a 1.02% cost of living adjustment for 2015-16 and 1.6% for 2016-17 (per guidance from the LCFF calculator). Enrollment is projected at 9,664 with an attendance to enrollment ratio of 95%. The District is also assuming an unduplicated count of 63.58% for the two subsequent years. State revenues are anticipated to increase for 2015-16 due to the one-time discretionary funds. The District is estimating other local revenue to remain constant through 2017-18. Step and column increases for certificated and classified personnel are estimated to be 2.1% and 1.9%, respectively. As a result, employees' benefits have been adjusted accordingly. Books/supplies and contracted services for 2016-17 are estimated to increase due to the math adoption and technology refresh. In 2017-18, the District sees another increase due to the ELA adoption, technology refresh and applying the consumer price index of 2.4%. Finally, other outgo is expected to remain constant for 2016-17 and 2017-18.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	5,452,885.00	-17.04%	4,523,731.00	0.00%	4,523,731.00
3. Other State Revenues	8300-8599	1,529,665.00	3.35%	1,580,921.00	0.00%	1,580,921.00
4. Other Local Revenues	8600-8799	3,334,538.00	-4.07%	3,198,680.00	0.00%	3,198,680.00
5. Other Financing Sources						
a. Transfers In	8900-8929	834,600.00	0.00%	834,600.00	0.00%	834,600.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	11,849,719.00	1.50%	12,027,465.00	1.50%	12,207,413.00
6. Total (Sum lines A1 thru A5c)		23,001,407.00	-3.63%	22,165,397.00	0.81%	22,345,345.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,801,270.00		7,965,097.00
b. Step & Column Adjustment				163,827.00		167,267.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,801,270.00	2.10%	7,965,097.00	2.10%	8,132,364.00
2. Classified Salaries						
a. Base Salaries				4,309,270.00		4,391,146.00
b. Step & Column Adjustment				81,876.00		83,432.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,309,270.00	1.90%	4,391,146.00	1.90%	4,474,578.00
3. Employee Benefits	3000-3999	3,561,406.00	0.08%	3,564,113.00	6.67%	3,801,978.00
4. Books and Supplies	4000-4999	1,652,452.00	2.40%	1,692,111.00	-15.13%	1,436,106.00
5. Services and Other Operating Expenditures	5000-5999	3,200,575.00	0.00%	3,200,575.00	-2.81%	3,110,575.00
6. Capital Outlay	6000-6999	148,473.00	2.40%	152,036.00	0.00%	152,036.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	260,294.00	0.00%	260,294.00	0.00%	260,294.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,086,693.00	-11.47%	962,000.01	-0.05%	961,536.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,020,433.00	0.76%	22,187,372.01	0.64%	22,329,467.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		980,974.00		(21,975.01)		15,878.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,805,942.01		2,786,916.01		2,764,941.00
2. Ending Fund Balance (Sum lines C and D1)		2,786,916.01		2,764,941.00		2,780,819.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	(0.50)		0.00		0.00
b. Restricted	9740	2,786,916.51		2,764,941.00		2,780,819.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		2,786,916.01		2,764,941.00		2,780,819.00
(Line D3f must agree with line D2)						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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 District estimates federal revenues to go down in 2015-16 due to expiring restricted resources being spent in the budget year and removal of carryover funds. State revenues are anticipated to remain constant for the next subsequent year. The District is estimating other local revenue to remain constant for the next subsequent year. Step and column increases for certificated and classified personnel are estimated to be 2.1% and 1.9%, respectively. As a result, employees' benefits have been adjusted accordingly. Books and supplies are expected to increase due to CPI adjustments of 2.4% for 2016-17 and 2.6% for 2016-17. Books/supplies and contracted services for 2016-17 are estimated to increase due to the CPI of 2.6%. Capital outlay for restricted resources is estimated to be the same for the two subsequent years. Finally, other outgo is expected to remain constant for 2016-17 and 2017-18.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	77,540,957.00	4.68%	81,173,221.00	3.72%	84,189,762.00
2. Federal Revenues	8100-8299	5,452,885.00	-17.04%	4,523,731.00	0.00%	4,523,731.00
3. Other State Revenues	8300-8599	8,635,235.00	-63.10%	3,186,044.00	0.00%	3,186,044.00
4. Other Local Revenues	8600-8799	4,180,281.00	-3.25%	4,044,423.00	0.00%	4,044,423.00
5. Other Financing Sources						
a. Transfers In	8900-8929	834,600.00	0.00%	834,600.00	0.00%	834,600.00
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%	(464.00)
6. Total (Sum lines A1 thru A5c)		96,643,958.00	-2.98%	93,762,019.00	3.22%	96,778,096.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				42,725,924.00		43,007,874.00
b. Step & Column Adjustment				897,245.00		903,166.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(615,295.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,725,924.00	0.66%	43,007,874.00	2.10%	43,911,040.00
2. Classified Salaries						
a. Base Salaries				15,209,061.00		15,458,137.00
b. Step & Column Adjustment				288,972.00		293,705.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(39,896.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,209,061.00	1.64%	15,458,137.00	1.90%	15,751,842.00
3. Employee Benefits	3000-3999	16,864,124.00	5.33%	17,763,125.00	9.12%	19,383,363.00
4. Books and Supplies	4000-4999	5,757,753.00	28.45%	7,395,939.00	-1.38%	7,293,938.00
5. Services and Other Operating Expenditures	5000-5999	9,570,074.00	0.67%	9,633,769.00	0.87%	9,717,465.00
6. Capital Outlay	6000-6999	168,473.00	-9.76%	152,036.00	0.00%	152,036.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	610,294.00	0.00%	610,294.00	0.00%	610,294.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(251,355.00)	63.12%	(409,999.63)	0.11%	(410,465.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		90,654,348.00	3.26%	93,611,174.37	2.99%	96,409,513.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		5,989,610.00		150,844.63		368,583.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		12,467,410.37		18,457,020.37		18,607,865.00
2. Ending Fund Balance (Sum lines C and D1)		18,457,020.37		18,607,865.00		18,976,448.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	20,199.50		20,200.00		20,200.00
b. Restricted	9740	2,786,916.51		2,764,941.00		2,780,819.00
c. Committed						
1. Stabilization Arrangements	9750	8,729,904.36		10,312,724.00		12,075,429.00
2. Other Commitments	9760	4,200,000.00		2,700,000.00		1,200,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,720,000.00		2,810,000.00		2,900,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,457,020.37		18,607,865.00		18,976,448.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	8,729,904.36		10,312,724.00		12,075,429.00
b. Reserve for Economic Uncertainties	9789	2,720,000.00		2,810,000.00		2,900,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.50)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		11,449,903.86		13,122,724.00		14,975,429.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.63%		14.02%		15.53%
<b>F. RECOMMENDED RESERVES</b>						
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)						
		13,334.54		13,334.54		13,334.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		90,654,348.00		93,611,174.37		96,409,513.00
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)		90,654,348.00		93,611,174.37		96,409,513.00
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)		2,719,630.44		2,808,335.23		2,892,285.39
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,719,630.44		2,808,335.23		2,892,285.39
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	114,269,148.93
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,010,137.00
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	3,019.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	343,760.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	230,120.00
4. Other Transfers Out	All	9200	7200-7299	350,000.00
5. Interfund Transfers Out	All	9300	7600-7629	664,300.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
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	12,000.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,603,199.00
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	266,266.00
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)				104,922,078.93

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		13,100.05
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,009.29
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	90,285,463.53	7,241.64
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)	90,285,463.53	7,241.64
B. Required effort (Line A.2 times 90%)	81,256,917.18	6,517.48
C. Current year expenditures (Line I.E and Line II.B)	104,922,078.93	8,009.29
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%

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



Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,326,993.00)	0.00	(418,815.00)				
Other Sources/Uses Detail					664,300.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,363,479.00	0.00	149,780.00	0.00				
Other Sources/Uses Detail					162,000.00	664,300.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(20,150.00)	269,035.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					41,000.00	2,835,362.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	203,000.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,835,362.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>1,363,479.00</b>	<b>(1,347,143.00)</b>	<b>418,815.00</b>	<b>(418,815.00)</b>	<b>3,702,662.00</b>	<b>3,702,662.00</b>	<b>0.00</b>	<b>0.00</b>

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,556,725.00)	0.00	(251,355.00)				
Other Sources/Uses Detail					834,600.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	1,559,792.00	0.00	0.00	0.00				
Other Sources/Uses Detail					162,000.00	884,600.00		
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	(3,067.00)	251,355.00	0.00				
Other Sources/Uses Detail					0.00	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					90,900.00	35,573,197.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	202,900.00		
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					35,573,197.00	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								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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				
62 CHARTER 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								
<b>TOTALS</b>	<b>1,559,792.00</b>	<b>(1,559,792.00)</b>	<b>251,355.00</b>	<b>(251,355.00)</b>	<b>36,660,697.00</b>	<b>36,660,697.00</b>		

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):	13,335
<b>District's ADA Standard Percentage Level:</b>	<b>1.0%</b>

**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
	Third Prior Year (2012-13)	8,666.40	8,799.52	N/A
Second Prior Year (2013-14)	8,580.00	12,486.74	N/A	Met
First Prior Year (2014-15)	9,612.03	13,100.05	N/A	Met
Budget Year (2015-16)	13,334.54			

**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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Enrollment	CBEDS Actual		
Third Prior Year (2012-13)		8,995	12,454	N/A	Met
Second Prior Year (2013-14)		8,973	13,164	N/A	Met
First Prior Year (2014-15)		9,664	9,664	0.0%	Met
Budget Year (2015-16)		9,664			

**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)	11,977	12,454	96.2%
Second Prior Year (2013-14)	12,487	13,164	94.9%
First Prior Year (2014-15)	13,100	9,664	135.6%
Historical Average Ratio:			108.9%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>109.4%</b>

**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)	13,335	9,664	138.0%	Not Met
1st Subsequent Year (2016-17)	9,212	9,212	100.0%	Met
2nd Subsequent Year (2017-18)	9,212	9,212	100.0%	Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

2015-16 Budget year includes Charter ADA. The enrollment total does not include charter.

**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)<sup>1</sup> 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<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

<sup>1</sup>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.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)			
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)	13,100.05	13,334.54	9,238.70
b. Prior Year ADA (Funded)		13,100.05	13,334.54
c. Difference (Step 1a minus Step 1b)		234.49	(4,095.84)
d. Percent Change Due to Population (Step 1c divided by Step 1b)	1.79%	-30.72%	0.00%
<b>Step 2 - Change in Funding Level</b>			
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	0.00	0.00
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)	0.00	0.00	0.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	0.00%	0.00%	0.00%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	1.79%	-30.72%	0.00%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>.79% to 2.79%</b>	<b>-31.72% to -29.72%</b>	<b>-1.00% to 1.00%</b>



**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)	17,137,490.00	17,137,490.00	17,137,490.00	17,137,490.00
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	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)	73,194,719.00	82,815,461.00	81,173,221.00	84,189,762.00
District's Projected Change in LCFF Revenue:		13.14%	-1.98%	3.72%
<b>LCFF Revenue Standard:</b>		<b>.79% to 2.79%</b>	<b>-31.72% to -29.72%</b>	<b>-1.00% to 1.00%</b>
<b>Status:</b>		Not Met	Not Met	Not Met

**4C. Comparison of District LCFF Revenue to the Standard**

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

**Explanation:**  
(required if NOT met)

The variance is due to the changes in LCFF gap funding from year to year.

**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)	44,838,052.40	50,320,913.77	89.1%
Second Prior Year (2013-14)	47,381,021.18	53,178,227.92	89.1%
First Prior Year (2014-15)	56,243,871.00	64,175,849.00	87.6%
Historical Average Ratio:			88.6%

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%
	<b>85.6% to 91.6%</b>	<b>85.6% to 91.6%</b>	<b>85.6% to 91.6%</b>

**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)	59,127,163.00	68,633,915.00	86.1%	Met
1st Subsequent Year (2016-17)	60,308,780.00	71,423,802.36	84.4%	Not Met
2nd Subsequent Year (2017-18)	62,637,325.00	74,080,046.00	84.6%	Not 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 NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

**Explanation:**  
(required if NOT met)

In 2015-16, there is a one-time off schedule payment of 1.5% and \$1,000 for health and welfare. In 2016-17 and subsequent year, there is no one-time off schedule payment nor \$1,000 for health and welfare provided.

**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):	1.79%	-30.72%	0.00%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>-8.21% to 11.79%</b>	<b>-40.72% to -20.72%</b>	<b>-10.00% to 10.00%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-3.21% to 6.79%	-35.72% to -25.72%	-5.00% to 5.00%

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2014-15)	5,800,960.00		
Budget Year (2015-16)	5,452,885.00	-6.00%	Yes
1st Subsequent Year (2016-17)	4,523,731.00	-17.04%	Yes
2nd Subsequent Year (2017-18)	4,523,731.00	0.00%	No

**Explanation:**  
(required if Yes)

The variances in Federal Revenues are due to the removal of carryover funds.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	3,252,550.00		
Budget Year (2015-16)	8,635,235.00	165.49%	Yes
1st Subsequent Year (2016-17)	3,186,044.00	-63.10%	Yes
2nd Subsequent Year (2017-18)	3,186,044.00	0.00%	No

**Explanation:**  
(required if Yes)

Due to mandate repayments (one-time discretionary) allowance (\$601/ADA).

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	5,143,370.00		
Budget Year (2015-16)	4,180,281.00	-18.72%	Yes
1st Subsequent Year (2016-17)	4,044,423.00	-3.25%	Yes
2nd Subsequent Year (2017-18)	4,044,423.00	0.00%	No

**Explanation:**  
(required if Yes)

The variances in Local Revenues are due to the removal of carryover funds.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	5,797,474.00		
Budget Year (2015-16)	5,757,753.00	-0.69%	No
1st Subsequent Year (2016-17)	7,395,939.00	28.45%	Yes
2nd Subsequent Year (2017-18)	7,293,938.00	-1.38%	No

**Explanation:**  
(required if Yes)

The variance is due to the one-time purchase of ELA textbook adoption, math textbook adoption and technology refresh.

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

First Prior Year (2014-15)	9,172,253.00		
Budget Year (2015-16)	9,570,074.00	4.34%	No
1st Subsequent Year (2016-17)	9,633,769.00	0.67%	Yes
2nd Subsequent Year (2017-18)	9,717,465.00	0.87%	No

**Explanation:**  
(required if Yes)

The variance in Services and Other Operating Expenditures is due to a projected increase in the cost of services.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2014-15)	14,196,880.00		
Budget Year (2015-16)	18,268,401.00	28.68%	Not Met
1st Subsequent Year (2016-17)	11,754,198.00	-35.66%	Met
2nd Subsequent Year (2017-18)	11,754,198.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2014-15)	14,969,727.00		
Budget Year (2015-16)	15,327,827.00	2.39%	Met
1st Subsequent Year (2016-17)	17,029,708.00	11.10%	Not Met
2nd Subsequent Year (2017-18)	17,011,403.00	-0.11%	Met

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

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

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

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

The variances in Federal Revenues are due to the removal of carryover funds.

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

Due to mandate repayments (one-time discretionary) allowance (\$601/ADA).

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

The variances in Local Revenues are due to the removal of carryover funds.

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

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

The variance is due to the one-time purchase of ELA textbook adoption, math textbook adoption and technology refresh.

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

The variance in Services and Other Operating Expenditures is due to a projected increase in the cost of services.

**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)

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	90,654,348.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	90,654,348.00	2,719,630.44	2,719,631.00	Met

<sup>1</sup> Fund 01, Resource 8150, Objects 8900-8999

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

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> 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)	2,115,000.00	0.00	2,790,560.92
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	2,283,000.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(0.50)
d. Available Reserves (Lines 1a through 1c)	2,115,000.00	2,283,000.00	2,790,560.42
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	70,753,082.53	75,782,656.12	87,191,014.00
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)	70,753,082.53	75,782,656.12	87,191,014.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.0%	3.0%	3.2%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.0%</b>	<b>1.1%</b>

<sup>1</sup>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.

<sup>2</sup>A 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)	(3,807,607.78)	50,826,504.27	7.5%	Not Met
Second Prior Year (2013-14)	(1,802,572.52)	53,178,227.92	3.4%	Not Met
First Prior Year (2014-15)	(3,094,674.00)	64,175,849.00	4.8%	Not Met
Budget Year (2015-16) (Information only)	5,008,636.00	68,633,915.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

**Explanation:**  
(required if NOT met)

The standard is not met due to contributions being made to restricted programs.

**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 <sup>1</sup>	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

<sup>1</sup> 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 <sup>2</sup> (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)	19,366,322.66	19,366,322.66	0.0%	Met
Second Prior Year (2013-14)	15,558,714.88	15,558,714.88	0.0%	Met
First Prior Year (2014-15)	13,756,142.36	13,756,142.36	0.0%	Met
Budget Year (2015-16) (Information only)	10,661,468.36			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

STANDARD: Available reserves<sup>1</sup> for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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):	13,335	13,335	13,335
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	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)	90,654,348.00	93,611,174.37	96,409,513.00
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)	90,654,348.00	93,611,174.37	96,409,513.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,719,630.44	2,808,335.23	2,892,285.39
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>2,719,630.44</b>	<b>2,808,335.23</b>	<b>2,892,285.39</b>



**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	8,729,904.36	10,312,724.00	12,075,429.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	2,720,000.00	2,810,000.00	2,900,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(0.50)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,449,903.86	13,122,724.00	14,975,429.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.63%	14.02%	15.53%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,719,630.44</b>	<b>2,808,335.23</b>	<b>2,892,285.39</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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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?

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?

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?

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2014-15)	(9,805,847.00)			
Budget Year (2015-16)	(11,849,719.00)	2,043,872.00	20.8%	Not Met
1st Subsequent Year (2016-17)	(12,027,465.00)	177,746.00	1.5%	Met
2nd Subsequent Year (2017-18)	(12,207,877.00)	180,412.00	1.5%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2014-15)	691,200.00			
Budget Year (2015-16)	834,600.00	143,400.00	20.7%	Not Met
1st Subsequent Year (2016-17)	834,600.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	834,600.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

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 variance is due to increasing Special Education costs, transportation, RRMA and programs that support supplemental educational programs.

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 variance is due to MOU fees.

1c. MET - Projected transfers out have not changed by more than the standard for the budget and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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)

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	1	Fund 09: 8015	Fund 9: 7438/7439	118,124
Certificates of Participation				
General Obligation Bonds	27	Fund 51: 8600-8799	Fund 51: 7438/7439	12,402,796
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	0	Fund 01: 8011	Fund 01: 7438/7439	207,336

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

Accreted Interest	15	Fund 51: 8600-8799	Fund 51: 7438/7439	2,135,000
Charter School Loan	1	Fund 09: 8015	Fund 09: 7438/7439	50,000
<b>TOTAL:</b>				<b>14,913,256</b>

Type of Commitment (continued)	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	317,312	43,284		
Certificates of Participation				
General Obligation Bonds	12,787,284	1,680,000	13,361,925	13,361,925
Supp Early Retirement Program				
State School Building Loans	69,117			
Compensated Absences	208,964	170,026		
Other Long-term Commitments (continued):				
Accreted Interest	(2,051,539)	(2,127,932)	(2,168,963)	(2,168,963)
Charter School Loan	150	100,000		
<b>Total Annual Payments:</b>	<b>11,331,288</b>	<b>(134,622)</b>	<b>11,192,962</b>	<b>11,192,962</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

---

**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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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**

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

	Self-Insurance Fund	Governmental Fund
	0	128,595

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

11,966,591.00
---------------

b. OPEB unfunded actuarial accrued liability (UAAL)

5,505,977.00
--------------

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial
-----------

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

Jul 01, 2013
--------------

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	1,017,558.00	1,017,558.00	1,017,558.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	596,484.00	539,952.00	539,952.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	351,036.00	351,036.00	351,036.00
d. Number of retirees receiving OPEB benefits	42	42	42

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. Required contribution (funding) for self-insurance programs			
b. Amount contributed (funded) for self-insurance programs			



**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	488.4	499.8	499.8	499.8

**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.

--

Negotiations Settled

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

May 27, 2014
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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 27, 2014
--------------

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

Yes
-----

If Yes, date of budget revision board adoption:

May 27, 2014
--------------

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014
--------------

End Date:

Jun 30, 2016
--------------

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

--

**Multiyear Agreement**

Total cost of salary settlement

--	--

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

--	--

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

--

**Negotiations Not Settled**

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

--

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
4,397,407	4,397,407	4,397,407
70.0%	70.0%	70.0%
0.0%	0.0%	0.0%

**Certificated (Non-management) Prior Year Settlements**

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

No		
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**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
Included	897,245	903,166
n/a	2.0%	1.0%

**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	No	No
Yes	No	No

**Certificated (Non-management) - Other**

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


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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	320.5	325.8	325.8	325.8

**Classified (Non-management) Salary and Benefit Negotiations**

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No
----

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

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

--

Negotiations Settled

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?  
If Yes, date of Superintendent and CBO certification:

--

Yes
-----

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?  
If Yes, date of budget revision board adoption:

Yes
-----

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year			

or

**Multiyear Agreement**

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

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

--

Negotiations Not Settled

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

168,000
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7. Amount included for any tentative salary schedule increases

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

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

- 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
2,607,086	2,607,086	2,607,086
70.0%	70.0%	70.0%
1.9%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**Classified (Non-management) Step and Column Adjustments**

- 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
Included	288,972	293,705
n/a	1.9%	1.9%

**Classified (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	No	No
Yes	No	No

**Classified (Non-management) - Other**

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	63.1	66.9	66.9	66.9

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

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

n/a

If Yes, complete question 2.

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

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative salary schedule increases			

**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)
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			

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

**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)
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			

**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?

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

**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?

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- 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)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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SACS2015 Financial Reporting Software - 2015.1.0  
6/5/2015 9:54:12 AM

34-75283-0000000

July 1 Budget  
2015-16 Budget  
Technical Review Checks

Natomas Unified

Sacramento 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

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. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-1400-0-0000-0000-9789	1400	9789	174,000.00
Explanation: This item will be corrected at First Interim. The EPA funds will be off set by aligned staff expenditures.			

### GENERAL LEDGER CHECKS

### SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.