

**FRESNO UNIFIED SCHOOL DISTRICT  
BOARD AGENDA ITEM**

**AGENDA ITEM B-15**

<b>AGENDA SECTION</b> <i>(Check Box Below)</i>			
<b>A</b> CONSENT	<b>B</b> DISCUSSION	<b>C</b> RECEIVE	<b>RECOGNIZE/ PRESENT</b>
	<b>X</b>		

<b>Board Meeting</b> <b>Date: June 3, 2015</b>
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<b>ACTION REQUESTED:</b> <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	<b>Discuss/Adopt</b>
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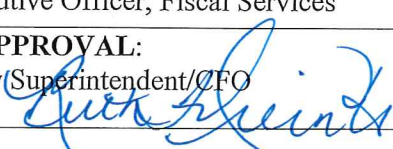

<b>TITLE AND SUBJECT:</b> Discuss and Adopt Fresno Unified School District's 2015/16 Proposed Budget and 2015/16 Education Protection Account
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**DESCRIPTION/DISCUSSION:** The proposed budget includes the multi-year projected budget for the Unrestricted General Fund. The agenda item will also describe factors addressed in the 2015/16 Proposed Budget, and issues affecting the multi-year projections for 2016/17 and 2017/18.

Detailed information for the proposed budget and the multi-year projections were presented and discussed at the May 27, 2015 Board of Education meeting, and a Public Hearing was held at that time. All information is available in the Board office for review, as well as posted on the District website.

District Goals: This item aligns to all four Fresno Unified School District Goals.

<b>FINANCIAL SUMMARY:</b> Noted in support material.
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<b>PREPARED BY:</b> Jacquie Canfield, Executive Officer, Fiscal Services	<b>DIVISION:</b> Administrative Services <b>PHONE:</b> 457-6226
<b>CABINET LEVEL APPROVAL:</b> Ruth F. Quinto, Deputy Superintendent/CFO <i>(Signature Required)</i> 	<b>SUPERINTENDENT APPROVAL:</b> 

A positive certification reflects that the district will have a positive General Fund balance and a positive cash balance for the current year and two subsequent years. The following chart shows the multi-year projected budget for the Unrestricted General Fund. A description of the assumptions for the 2015/16 Proposed Budget, and factors affecting the multi-year projections for 2016/17 and 2017/18 are listed below. The multi-year projection assumes the district will maintain a minimum reserve level of no less than 4.0% for all years.

	<u>Projected</u> <u>2014/15</u>	<u>Projected</u> <u>2015/16</u>	<u>Projected</u> <u>2016/17</u>	<u>Projected</u> <u>2017/18</u>
<b>Ongoing Funds</b>				
Revenues	\$557.53	\$647.31	\$659.35	\$676.14
- Expenses, Sources/Uses	\$559.03	\$650.33	\$660.79	\$670.77
Ongoing Net Change in Fund Balance	(\$1.50)	(\$3.02)	(\$1.44)	\$5.37
<b>One-Time Funds</b>				
Revenues	\$3.57	\$41.27	\$2.32	\$2.32
- One-Time Expenses	\$12.19	\$44.87	\$5.10	\$0.00
One Time Net Change in Fund Balance	(\$8.62)	(\$3.60)	(\$2.78)	\$2.32
<b>Total Unrestricted General Fund:</b>				
Beginning Balance	\$62.17	\$52.05	\$45.43	\$41.21
Ending Balance	<b>\$52.05</b>	<b>\$45.43</b>	<b>\$41.21</b>	<b>\$48.90</b>
Cash, Inventory, Prepaid Assets	\$1.76	\$1.76	\$1.76	\$1.76
Reserve for One-Time Expenses and Carryover	\$5.99	\$5.10	\$0.00	\$0.00
<b>Net Unrestricted General Fund Balance:</b>	<b>\$44.30</b>	<b>\$38.57</b>	<b>\$39.45</b>	<b>\$47.14</b>
<b>Change in Reserve</b>	<b>(\$7.42)</b>	<b>(\$5.73)</b>	<b>\$0.88</b>	<b>\$7.69</b>
Reserve level	6.14%	4.61%	4.96%	5.89%

#### **General Comments Regarding the Proposed Budget for 2015/16**

The 2015/16 Proposed Budget includes recommendations that continue to balance the Board of Education's investment in educational programs for students, employee compensation, and fiscal responsibility with minimal financial reserves. The district's proposed budget for 2015/16 keeps at the forefront the Board's Core Beliefs and Commitments and Adopted Goals, and to every extent possible, prioritizes student learning for teachers and students.

The assumptions outlined below are based on guidance received from Fresno County Office of Education, School Services and the Governor's May Revise information:

- The Department of Finance estimated in January 2015 that the Local Control Funding Formula (LCFF) "gap" funding level at 29.15% for 2014/15. This is consistent with the Second Interim
- The prior guidance in January 2015 projected the LCFF funding level at 32.19% for 2015/16. Current guidance projects the LCFF funding at 53.08% in 2015/16

- The prior guidance in July 2014 from School Services projected LCFF funding at 18.69% for 2016/17. Current guidance projects the LCFF funding at 12.62% in 2016/17
- The current guidance from School Services projects the LCFF funding at 18.24% for 2017/18
- Funded COLAs of 1.02%, 1.60%, and 2.48% for 2015/16, 2016/17 and 2017/18, respectively
- Fresno County Office of Education is recommending, at a minimum, a 2% Reserve Level
- In the May Revision, the Governor proposed
  - Paying down the remaining deferrals which will improve the cash position for 2015/16
  - Increasing the STRS employer costs by an additional 1.85% in 2015/16, 2016/17 and 2017/18

### **Estimates for 2014/15**

In preparation of the 2015/16 Proposed Budget, an analysis was completed to estimate the 2014/15 ending balance. The Second Interim projected a net Unrestricted General Fund ending balance of \$40.89 million. The revised projected net Unrestricted General Fund ending balance is \$44.30 million. The difference is due mainly to anticipated savings for the new programs implemented this year and facilities projects to be completed next year.

### **Proposed Budget for 2015/16**

**Local Control Funding Formula** – As mentioned earlier, the 2015/16 Proposed Budget assumes the State COLA of 1.02% for 2015/16 that the Local Control Funding Formula (LCFF) “gap” funding level at 53.08% which equates to approximately \$90 million.

**Mandate One-Time Funding** – The May Revise includes an increase in one-time funding of \$28.7 million over the 2015/16 budget that was proposed in January.

**Education Protection Account** – As required by the passage of Proposition 30 in November 2012, a public hearing must be conducted to discuss and approve utilization of Education Protection Account (EPA) funds for the 2015/16 fiscal year. This public hearing may be conducted with the budget public hearing. All K-12 local agencies have the sole authority to determine how the funds are spent as long as the salaries and benefits are not used for administrators or any other administrative costs (as determined through the account code structure).

In addition, it is required for the annual financial audit to include verification that EPA funds were used as specified by Proposition 30, and the additional cost of the audit would be an allowable expense from the EPA. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

For 2015/16, the EPA funds are estimated to be 23% of the Local Control Funding Formula funds. This equates to \$81 million. All funds will be used to support teacher salaries and benefit costs.

**Aligned Instructional System** – In preparation for the 2015/16 Proposed Budget, the School Leadership Division evaluated the Targeted Improvement Action items supported by categorical and LCFF funds. These initiatives total \$21.2 million for 2015/16. The following information summarizes the improvement actions by school level:

**The Early Learning and Elementary School Aligned Instructional System items include:**

- Instructional coaches
- Lead teachers of Accountable Communities
- Early Learning classroom aides
- Administrative support

The total cost for all funding sources is \$10.2 million.

**The Middle School Aligned Instructional System items include:**

- Lead teachers of Accountable Communities
- Counselors
- Instructional coaches
- IPL and ELA/Math intervention teachers

The total cost for all funding sources is \$3.0 million.

**The High School Aligned Instructional System items include:**

- Counselors
- Instructional coaches
- Lead teachers of Accountable Communities
- ELA/Math intervention teachers
- Corrective reading/intervention
- Credit Recovery
- Administrative support
- Sophomore online learning
- Police officers

The total cost for all funding sources is \$8.0 million.

**Supplemental and Concentration Programs** – The Local Control Accountability Plan Executive Summary Report includes all new and prior year ongoing programs approved by the Board that are supported with supplemental and concentration funds provided through LCFF funds totaling \$126 million. Below is a description of new or expanded programs:

**School Site Funds** – As presented at the February 11, 2015 Board meeting, the 2015/16 Proposed Budget includes an additional \$2.6 million in school site allocations for a total allocation of \$21.2 million. In addition, all schools continue to receive \$10.9 million in instructional classroom, after-school activities/athletics, and library supplies.

**Career Readiness** – As presented at the May 13, 2015 Board meeting, building upon the \$6.6 million investment in career readiness, an increase of \$1.2 million was proposed to include: \$700,000 to expand Kids Invent to sixth grade, \$450,000 for an increase in linked learning pathways and full support for the Sunnyside Doctor's Academy. In



addition, in support of the new entrepreneurship high school on Clark Street, \$700,000 over the baseline support for additional teachers and contracts. Finally, with the new funds available through the May Revise an additional \$3.0 million is proposed to expand CTE programs. Staff will provide the Board further information on this new level of investment at an upcoming Board of Education meeting.

**Early Learning** – As presented at the April 8, 2015 Board meeting, the 2015/16 Proposed Budget includes \$600,000 for operating the A Street center to capacity. The costs will be supported by State Pre-School funds.

**Restorative Justice** – As presented at the April 22, 2015 Board meeting, the 2015/16 Proposed Budget includes an increase of \$895,000 to add counselors to expand restorative justice to two additional regions and provide funding to support foster students in high school.

**Instructional Support** – As presented at the March 25, 2015 Board meeting, the 2015/16 Proposed Budget includes \$660,000 for six positions to build collective capacity to improve instruction.

**Security** – As presented at the February 11, 2015 and March 25, 2015 Board meetings, the 2015/16 Proposed Budget includes an increase in the crossing guard program and the addition of three campus safety assistant positions for targeted support.

**Transportation** – As presented at the March 25, 2015 Board meeting, the 2015/16 Proposed Budget includes \$57,000 for an additional relief bus driver position.

**Middle School** – As presented at the May 13, 2015 Board meeting, the 2015/16 Proposed Budget includes \$260,000 for additional vice principals at Fort Miller and Gaston.

**High School** – As presented at the May 13, 2015 Board meeting, the 2015/16 Proposed Budget includes \$1.5 million in additional teaching positions in core classes and \$900,000 for the social emotional support program at each high school.

**Fiscal Services** – As presented at the March 25, 2015 Board meeting, the 2015/16 Proposed Budget includes \$395,000 for the creation of the employee service center and payroll review team.

**Maintenance and Operations** – As presented at the March 25, 2015 Board meeting, the 2015/16 Proposed Budget includes an increase investment of \$1.9 million to support an increase in utilities of \$1.3 million, and an additional six positions to add an additional mobile maintenance team and a metal trades position totaling \$600,000.

**Technology** – As presented at the April 8, 2015 Board meeting, the 2015/16 Proposed Budget includes \$300,000 to support an increase in vendor maintenance contracts and to cover the 20% reduction in E-rate funds.

**Legal** – The 2015/16 Proposed Budget includes an additional \$250,000 for legal costs.

**Assessments** – The 2015/16 Proposed Budget includes \$1 million for a new districtwide assessment system.

**Title I** – As mentioned in prior board meetings, the funding for Title I has been decreasing. The proposed 2015/16 budget includes \$2 million to backfill the loss of Title I funds that will now be supported by the Unrestricted General Fund.

**Student Support** – As presented at the May 13, 2015 Board meeting, the 2015/16 Proposed Budget includes \$81,000 to support student leadership enrichment opportunities. In addition, the proposed budget includes approximately \$95,000 to support a campus culture pilot at Birney Elementary. Lastly, the proposed budget includes \$150,000 for drug counseling services.

### **One Time Items**

**Carryover of One-Time Funds** – The 2015/16 Proposed Budget includes \$5.9 million in one-time funds for high school facilities, security enhancements, fueling station, and participation in the National Board Certification program.

**One-Time Allocations** – The 2015/16 Proposed Budget includes \$10.9 million for the following one-time allocations:

- \$5.1 million to continue State standards professional learning for teachers
- \$1.9 million to support additional teachers at the elementary level
- \$1.3 million in support of the middle school facility investment
- \$1.1 million to replace vehicles and maintenance/operations equipment
- \$500,000 to replace cafeteria tables
- \$471,000 to assist schools transitioning out of the QEIA program
- \$200,000 to implement technology solutions for Human Resources processes
- \$150,000 for security equipment in partnership with the Fresno Police Department
- \$100,000 for athletic equipment
- \$75,000 for professional learning bilingual teachers

### **May Revise Items**

**CTE Expanded Program** – As mentioned earlier (pages 4 and 5 of this memo), \$3 million in new funds available from the May Revise Budget is proposed to be invested in expanded CTE operational programs. Staff will provide the Board further information on this new level of investment at an upcoming Board of Education meeting.

**Special Education** – The 2015/16 Proposed Budget includes \$132,000 for a special education director to align with the department structure.

**School Site Support** – The 2015/16 Proposed Budget includes \$8 million from additional May Revise ongoing revenues to be provided directly to school sites with the highest concentration of

disadvantaged populations. The funds will be allocated based on the accountability model for Focus and Priority schools as well as schools with the highest concentration of English Learners. In addition, these resources include a doubling of library supply funds to all school sites equating to \$548,000.

**Goal 2** – In an effort to further expand the Board of Education’s investment in Goal 2, the 2015/16 Proposed Budget includes \$4.025 million from additional May Revise ongoing revenues to guarantee rich experiences in arts and activities for all students in grades 3 through 12 including but not limited to professionals in the classroom, all 6<sup>th</sup> graders attending 6<sup>th</sup> grade science camp, partnerships with surrounding national parks, local and regional museums, a Hmong History and Culture Exhibit Experience, as well as local and regional performing arts.

**Employee Support** – In consideration of an appropriate balance of the three legs of the stool, an additional investment in employee compensation will be proposed.

**May Revise One-Time Allocations** – As mentioned previously, the May Revise includes additional one-time funds. The 2015/16 Proposed Budget includes \$28 million for the following one-time allocations:

- \$10 million for the planned English Language Arts text and materials adoption
- \$10 million for Career Technical Education
- \$4 million for school site technology
- \$1.5 million for science lab equipment
- \$2 million for water conservation
- \$500,000 for Goal 2 items such as uniforms for athletics and band and music equipment

### **Multi-Year Items**

**District Health Contribution** – In accordance with the current employee bargaining agreements, the district contribution level is \$16,003 per employee participant an increase of \$1,329 over 2014/15 equating to \$11.3 million for the Health Fund. In addition, the district’s health contribution is estimated to increase by \$139 in 2016/17 and an additional \$171 in 2017/18.

**District Workers’ Compensation** – As previously reported, the benefit rate for Workers’ Compensation is being funded to increase the reserve level to 68% at the end of 2015/16 and continue the level of funding to increase the reserve level to 76% in 2016/17, (see note 3 on page 8 of this memo regarding funding level).

**District Liability Rate** – The Liability rate will remain at the same level as in 2014/15, which has remained the same since 2007/08.

**Completed Negotiations for Employee Salary Increases** – Last winter the district proposed a multi-year salary increase which includes 2% for 2015/16. This offer was accepted by SEIU. While the district has not settled with other classified employee groups they are entitled to this increase at this time. As such, the salary increase is included in the appropriate personnel lines for all classified

and management personnel. In addition, an equivalent amount has been reserved for the non-management certificated personnel as the district continues negotiations.

**STRS and PERS Employer Costs** – The multi-year projections include funding for significantly increased employer rates for STRS and PERS at the levels mentioned earlier in the report. These increased rates equate to \$9.3 million in increased contributions in 2015/16, \$6.8 million in increased contributions in 2016/17, and \$7.5 million in increased contributions for 2017/18 for the General Fund. These increases bring the district's total contributions for STRS to \$37.2 million, \$43 million and \$48.8 million for 2015/16, 2016/17 and 2017/18, respectively, and, brings the district's total contributions for PERS to \$11 million, \$12 million and \$13.7 million for 2015/16, 2016/17 and 2017/18, respectively.

**GASB 45** – The multi-year projection includes a \$1.5 million contribution from the Unrestricted General Fund for all years. The GASB 45 reserve is estimated at \$31.25 million as of June 30, 2016.

**Cash Flow Report** – The SACS Report includes a two year Cash Flow Report. The Cash Flow Report utilizes FCOE guidance for the distribution of State funds and projects a positive cash balance of \$84.6 million on June 30, 2016. The positive cash balance is a reflection of the State and Federal government providing more timely distribution of funds.

**Reserve Levels** – As previously reported to the Board, the district has six types of reserves. The following table lists the current projected 2014/15 reserve levels and the plans to change the reserve level for the 2015/16 fiscal year.

Reserve Type (in millions)	Estimated 2014/15	Planned Change	Proposed 2015/16	Recommended Level 2015/16
Unrestricted General Fund	\$44.29	\$ (5.72)	\$38.57	\$ 38.57
Workers' Compensation	\$24.39	\$ 2.90	\$27.30 <sup>(3)</sup>	\$ 35.84 <sup>(1)</sup>
General Liability Reserve	\$ 1.31	\$ 0.10	\$ 1.40	\$ 0.88 <sup>(1)</sup>
Health Fund Incurred But Not Paid	\$16.04	\$ 1.17	\$17.21	\$ 17.21 <sup>(1)</sup>
Retiree Lifetime Health Liability	\$27.03	\$ 4.21	\$31.25	\$819.65 <sup>(1)</sup>
Health Fund Unencumbered Reserves	\$ 6.17	\$ 10.94	\$17.11	\$ 31.10 <sup>(2)</sup>

<sup>(1)</sup> Recommended level is provided by actuarial study

<sup>(2)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant

<sup>(3)</sup> Proposed level equates to 76% funding for IBNR however, updated actuarial study is currently in progress.

A full copy of Fresno Unified School District's 2015/16 Proposed Budget is available in the Board of Education office, the Fiscal Services Department, and on the Fiscal Services website at the following link:

<http://www.fresnounified.org/dept/fiscalservices/Pages/Default.aspx>

A summary of all budgets is shown on the following page.

Attachment: SACS report

**Fresno Unified School District  
2015-16 Proposed Budget Summary**

<b>Fund Name</b>	<b>Estimated Beginning Balance</b>	<b>Estimated Revenues</b>	<b>Estimated Expenditures</b>	<b>Other Financing Sources</b>	<b>Estimated Ending Fund Balance</b>
General Fund-Unrestricted	\$ 52,053,297	\$ 688,566,064	\$ 594,779,538	\$ (100,402,437)	\$ 45,437,386
General Fund-Restricted	\$ 2,205,228	\$ 136,632,193	\$ 207,000,818	\$ 68,163,397	\$ -
<b>Total General Fund</b>	<b>\$ 54,258,525</b>	<b>\$ 825,198,257</b>	<b>\$ 801,780,356</b>	<b>\$ (32,239,040)</b>	<b>\$ 45,437,386</b>

Adult Education Fund	\$ 10,820	\$ 3,085,631	\$ 6,927,709	\$ 3,842,078	\$ 10,820
Child Development Fund	\$ 3,000	\$ 11,238,121	\$ 11,238,121	\$ -	\$ 3,000
Deferred Maintenance Fund	\$ -	\$ -	\$ 7,792,153	\$ 7,792,153	
Developer Fee Fund	\$ 4,398,607	\$ 272,500	\$ 4,362,605	\$ (7,500)	\$ 301,002

Adult Education Building Fund	\$ 2,137,805	\$ -	\$ -	\$ -	\$ 2,137,805
Measure Q-Series C-Building Fund	\$ 11,873,868	\$ -	\$ 27,000	\$ (11,846,868)	\$ -
Measure Q-Series D-Building Fund	\$ 60,222,146	\$ 225,357	\$ 27,000	\$ (60,420,504)	\$ -
<b>Total Building Funds</b>	<b>\$ 74,233,819</b>	<b>\$ 225,357</b>	<b>\$ 54,000</b>	<b>\$ (72,267,372)</b>	<b>\$ 2,137,805</b>

County School Facilities Fund	\$ 15,247,911	\$ -	\$ 81,823,130	\$ 66,575,219	\$ -
Special Reserve Capital Outlay	\$ 7,219,220	\$ 38,383	\$ -	\$ (2,100,000)	\$ 5,157,603
Total Bond Int and Redemption	\$ 39,611,189	\$ 31,921,071	\$ 38,094,919	\$ 532,389	\$ 33,969,730
Cafeteria Fund	\$ 10,530,977	\$ 49,807,794	\$ 49,770,636	\$ -	\$ 10,568,135
Retiree Benefit Fund	\$ 27,034,146	\$ 627,430	\$ 23,820	\$ 3,500,000	\$ 31,137,756

Health-Self-Insurance Fund	\$ 7,334,594	\$ 139,375,096	\$ 134,431,754	\$ (2,000,000)	\$ 10,277,936
Liability-Self-Insurance Fund	\$ 1,240,869	\$ 3,505,422	\$ 3,408,252	\$ -	\$ 1,338,039
Workers Compensation-Self-Insurance Fund	\$ (11,838,788)	\$ 10,104,995	\$ 7,202,774	\$ -	\$ (8,936,567)
Defined Benefits-Self-Insurance Fund	\$ 9,200,227	\$ 1,082,517	\$ 834,311	\$ -	\$ 9,448,433
<b>Total Internal Service Funds</b>	<b>\$ 5,936,902</b>	<b>\$ 154,068,030</b>	<b>\$ 145,877,091</b>	<b>\$ (2,000,000)</b>	<b>\$ 12,127,841</b>

<b>TOTALS</b>	<b>\$ 238,485,116</b>	<b>\$ 1,076,482,574</b>	<b>\$ 1,147,744,540</b>	<b>\$ (26,372,073)</b>	<b>\$ 140,851,078</b>
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<b>Charter Schools</b>	<b>Est Beginning Balance</b>	<b>Estimated Revenues</b>	<b>Estimated Expenditures</b>	<b>Other Financing Sources</b>	<b>Estimated Ending Fund Balance</b>	<b>Estimated ADA</b>
Charter G. Woodson Public Charter	\$ 829,981	\$ 3,382,755	\$ 3,284,909	\$ -	\$ 927,827	312
Kepler	\$ 223,596	\$ 2,778,800	\$ 2,474,438	\$ -	\$ 527,958	300
Morris E. Dailey	\$ 1,828,069	\$ 2,696,549	\$ 2,952,341	\$ -	\$ 1,572,277	356
School of Unlimited Learning	\$ -	\$ 2,287,725	\$ 2,287,725	\$ -	\$ -	200
Sierra	\$ 2,160,524	\$ 4,827,309	\$ 4,826,480	\$ -	\$ 2,161,353	502
University High	\$ 2,041,661	\$ 4,383,795	\$ 4,163,537	\$ -	\$ 2,261,919	479
Valley Arts And Sciences	\$ 753,584	\$ 2,649,304	\$ 2,436,647	\$ -	\$ 966,241	259
Valley Preparatory Academy	\$ 438,174	\$ 3,702,187	\$ 3,568,295	\$ -	\$ 572,066	365



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		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
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		
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	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
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		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	G	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS

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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources	8010-8099		538,750,763.00	0.00	538,750,763.00	629,757,418.00	0.00	629,757,418.00	16.9%
2) Federal Revenue	8100-8299		228,161.00	71,691,452.00	71,919,613.00	228,161.00	77,581,512.00	77,809,673.00	8.2%
3) Other State Revenue	8300-8599		15,071,538.00	56,624,269.00	71,695,807.00	51,194,467.00	49,798,545.00	100,993,012.00	40.9%
4) Other Local Revenue	8600-8799		7,036,726.00	12,450,612.00	19,487,338.00	7,386,018.00	9,252,136.00	16,638,154.00	-14.6%
5) TOTAL, REVENUES			561,087,188.00	140,766,333.00	701,853,521.00	688,566,064.00	136,632,193.00	825,198,257.00	17.6%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		250,248,593.00	77,289,353.00	327,537,946.00	277,932,878.00	71,768,568.00	349,701,446.00	6.8%
2) Classified Salaries	2000-2999		63,511,360.00	36,622,970.00	100,134,330.00	69,549,865.00	35,504,450.00	105,054,315.00	4.9%
3) Employee Benefits	3000-3999		119,471,540.00	44,415,271.00	163,886,811.00	140,414,452.00	45,543,706.00	185,958,158.00	13.5%
4) Books and Supplies	4000-4999		22,867,183.00	21,912,334.35	44,779,517.35	46,409,721.00	21,976,590.00	68,386,311.00	52.7%
5) Services and Other Operating Expenditures	5000-5999		49,243,842.00	19,768,812.00	69,012,654.00	54,751,562.00	23,547,157.00	78,298,719.00	13.5%
6) Capital Outlay	6000-6999		5,429,339.00	1,456,050.00	6,885,389.00	12,178,702.00	1,733,095.00	13,911,797.00	102.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		1,872,240.00	463,749.00	2,335,989.00	2,176,036.00	400,000.00	2,576,036.00	10.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(7,092,060.00)	5,240,435.00	(1,851,625.00)	(8,633,678.00)	6,527,252.00	(2,106,426.00)	13.8%
9) TOTAL, EXPENDITURES			505,552,037.00	207,168,974.35	712,721,011.35	594,779,538.00	207,000,818.00	801,780,356.00	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,535,151.00	(66,402,641.35)	(10,867,490.35)	93,786,526.00	(70,368,625.00)	23,417,901.00	-315.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		13,500.00	3,356,409.00	3,369,909.00	7,500.00	3,356,409.00	3,363,909.00	-0.2%
b) Transfers Out	7600-7629		5,387,350.00	3,356,409.00	8,743,759.00	5,342,078.00	3,356,409.00	8,698,487.00	-0.5%
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	26,904,462.00	0.00	26,904,462.00	New
3) Contributions	8980-8999		(60,278,036.00)	60,278,036.00	0.00	(68,163,397.00)	68,163,397.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,651,886.00)	60,278,036.00	(5,373,850.00)	(100,402,437.00)	68,163,397.00	(32,239,040.00)	499.9%

			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)	
Description	Resource Codes	Object Codes							
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,116,735.00)	(6,124,605.35)	(16,241,340.35)	(6,615,911.00)	(2,205,228.00)	(8,821,139.00)	-45.7%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,170,032.23	8,329,833.35	70,499,865.58	52,053,297.23	2,205,228.00	54,258,525.23	-23.0%
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)			62,170,032.23	8,329,833.35	70,499,865.58	52,053,297.23	2,205,228.00	54,258,525.23	-23.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,170,032.23	8,329,833.35	70,499,865.58	52,053,297.23	2,205,228.00	54,258,525.23	-23.0%
2) Ending Balance, June 30 (E + F1e)			52,053,297.23	2,205,228.00	54,258,525.23	45,437,386.23	0.00	45,437,386.23	-16.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,106.21	0.00	90,106.21	90,106.21	0.00	90,106.21	0.0%
Stores		9712	1,538,352.98	0.00	1,538,352.98	1,538,352.98	0.00	1,538,352.98	0.0%
Prepaid Expenditures		9713	135,184.80	0.00	135,184.80	135,184.80	0.00	135,184.80	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,205,228.00	2,205,228.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	5,989,688.00	0.00	5,989,688.00	5,100,000.00	0.00	5,100,000.00	-14.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	44,299,965.24	0.00	44,299,965.24	38,573,742.24	0.00	38,573,742.24	-12.9%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
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	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									



			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)	
Description	Resource Codes	Object Codes							
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	417,152,118.00	0.00	417,152,118.00	505,217,071.00	0.00	505,217,071.00	21.1%
Education Protection Account State Aid - Current Year		8012	78,822,766.00	0.00	78,822,766.00	81,572,177.00	0.00	81,572,177.00	3.5%
State Aid - Prior Years		8019	(191,325.00)	0.00	(191,325.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	636,652.00	0.00	636,652.00	636,652.00	0.00	636,652.00	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	313,755.00	0.00	313,755.00	313,755.00	0.00	313,755.00	0.0%
County & District Taxes Secured Roll Taxes		8041	50,478,794.00	0.00	50,478,794.00	50,478,794.00	0.00	50,478,794.00	0.0%
Unsecured Roll Taxes		8042	2,378,028.00	0.00	2,378,028.00	2,378,028.00	0.00	2,378,028.00	0.0%
Prior Years' Taxes		8043	363,680.00	0.00	363,680.00	363,680.00	0.00	363,680.00	0.0%
Supplemental Taxes		8044	961,802.00	0.00	961,802.00	961,802.00	0.00	961,802.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,914,697.00)	0.00	(10,914,697.00)	(10,914,697.00)	0.00	(10,914,697.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	918,521.00	0.00	918,521.00	918,521.00	0.00	918,521.00	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	4,003.00	0.00	4,003.00	4,003.00	0.00	4,003.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			540,924,097.00	0.00	540,924,097.00	631,929,786.00	0.00	631,929,786.00	16.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,173,334.00)	0.00	(2,173,334.00)	(2,172,368.00)	0.00	(2,172,368.00)	0.0%
Property Taxes Transfers		8097	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)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			538,750,763.00	0.00	538,750,763.00	629,757,418.00	0.00	629,757,418.00	16.9%
<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	13,270,318.00	13,270,318.00	0.00	13,270,318.00	13,270,318.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,905,466.00	1,905,466.00	0.00	1,760,748.00	1,760,748.00	-7.6%
Child Nutrition Programs		8220	0.00	1,671,287.00	1,671,287.00	0.00	1,671,287.00	1,671,287.00	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	270,671.00	270,671.00	0.00	277,940.00	277,940.00	2.7%
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		41,131,660.00	41,131,660.00		47,120,504.00	47,120,504.00	14.6%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		93,243.00	93,243.00		129,307.00	129,307.00	38.7%
NCLB: Title II, Part A, Teacher Quality	4035	8290		4,846,046.00	4,846,046.00		6,213,381.00	6,213,381.00	28.2%
NCLB: Title III, Immigrant Education Program	4201	8290		64,899.00	64,899.00		64,899.00	64,899.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,253,603.00	2,253,603.00		1,621,846.00	1,621,846.00	-28.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290							
Other No Child Left Behind		8290		1,680,164.00	1,680,164.00		825,000.00	825,000.00	-50.9%
Vocational and Applied Technology Education	3500-3699	8290		1,093,366.00	1,093,366.00		1,093,366.00	1,093,366.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	228,161.00	3,410,729.00	3,638,890.00	228,161.00	3,532,916.00	3,761,077.00	3.4%
TOTAL, FEDERAL REVENUE			228,161.00	71,691,452.00	71,919,613.00	228,161.00	77,581,512.00	77,809,673.00	8.2%
<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		35,964,951.00	35,964,951.00		36,326,732.00	36,326,732.00	1.0%
Prior Years	6500	8319		433,559.00	433,559.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,135,094.00	1,135,094.00	0.00	1,135,094.00	1,135,094.00	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	4,417,185.00	0.00	4,417,185.00	40,585,740.00	0.00	40,585,740.00	818.8%
Lottery - Unrestricted and Instructional Materials		8560	9,694,580.00	2,208,000.00	11,902,580.00	9,385,600.00	2,493,050.00	11,878,650.00	-0.2%
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		3,789,488.00	3,789,488.00		3,751,988.00	3,751,988.00	-1.0%
Charter School Facility Grant	6030	8590		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)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,294,341.00	1,294,341.00		0.00	0.00	-100.0%
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		5,189,186.00	5,189,186.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	959,773.00	6,609,650.00	7,569,423.00	1,223,127.00	6,091,681.00	7,314,808.00	-3.4%
TOTAL, OTHER STATE REVENUE			15,071,538.00	56,624,269.00	71,695,807.00	51,194,467.00	49,798,545.00	100,993,012.00	40.9%



			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	329,539.00	329,539.00	0.00	1,040,097.00	1,040,097.00	215.6%
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	42,527.00	0.00	42,527.00	42,527.00	0.00	42,527.00	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	276,328.00	0.00	276,328.00	300,057.00	0.00	300,057.00	8.6%
Interest		8660	900,000.00	0.00	900,000.00	900,000.00	0.00	900,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	600,000.00	3,081,037.00	3,681,037.00	600,000.00	2,755,278.00	3,355,278.00	-8.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	758,213.00	0.00	758,213.00	758,213.00	0.00	758,213.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	4,459,658.00	9,040,036.00	13,499,694.00	4,785,221.00	5,456,761.00	10,241,982.00	-24.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,036,726.00	12,450,612.00	19,487,338.00	7,386,018.00	9,252,136.00	16,638,154.00	-14.6%
TOTAL, REVENUES			561,087,188.00	140,766,333.00	701,853,521.00	688,566,064.00	136,632,193.00	825,198,257.00	17.6%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	206,326,742.00	55,087,279.00	261,414,021.00	230,087,629.00	50,982,101.00	281,069,730.00	7.5%
Certificated Pupil Support Salaries		1200	11,088,154.00	8,273,833.00	19,361,987.00	11,759,798.00	8,326,939.00	20,086,737.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	32,407,317.00	12,097,516.00	44,504,833.00	35,725,964.00	11,079,796.00	46,805,760.00	5.2%
Other Certificated Salaries		1900	426,380.00	1,830,725.00	2,257,105.00	359,487.00	1,379,732.00	1,739,219.00	-22.9%
TOTAL, CERTIFICATED SALARIES			250,248,593.00	77,289,353.00	327,537,946.00	277,932,878.00	71,768,568.00	349,701,446.00	6.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	3,449,491.00	17,866,708.00	21,316,199.00	3,318,636.00	17,632,968.00	20,951,604.00	-1.7%
Classified Support Salaries		2200	32,186,839.00	12,900,216.00	45,087,055.00	34,134,258.00	12,952,962.00	47,087,220.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	6,281,401.00	1,922,875.00	8,204,276.00	7,520,132.00	1,687,030.00	9,207,162.00	12.2%
Clerical, Technical and Office Salaries		2400	19,182,170.00	3,491,726.00	22,673,896.00	21,950,707.00	2,754,834.00	24,705,541.00	9.0%
Other Classified Salaries		2900	2,411,459.00	441,445.00	2,852,904.00	2,626,132.00	476,656.00	3,102,788.00	8.8%
TOTAL, CLASSIFIED SALARIES			63,511,360.00	36,622,970.00	100,134,330.00	69,549,865.00	35,504,450.00	105,054,315.00	4.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	21,889,148.00	6,700,026.00	28,589,174.00	29,577,537.00	7,689,065.00	37,266,602.00	30.4%
PERS		3201-3202	6,547,479.00	3,801,253.00	10,348,732.00	7,210,400.00	3,839,337.00	11,049,737.00	6.8%
OASDI/Medicare/Alternative		3301-3302	8,048,932.00	3,829,439.00	11,878,371.00	8,898,532.00	3,615,689.00	12,514,221.00	5.4%
Health and Welfare Benefits		3401-3402	47,217,949.00	19,009,178.00	66,227,127.00	56,110,090.00	19,611,527.00	75,721,617.00	14.3%
Unemployment Insurance		3501-3502	155,107.00	63,963.00	219,070.00	172,733.00	53,983.00	226,716.00	3.5%
Workers' Compensation		3601-3602	6,295,905.00	2,294,995.00	8,590,900.00	7,332,126.00	2,298,193.00	9,630,319.00	12.1%
OPEB, Allocated		3701-3702	21,233,687.00	8,543,150.00	29,776,837.00	22,790,416.00	8,241,884.00	31,032,300.00	4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,083,333.00	173,267.00	8,256,600.00	8,322,618.00	194,028.00	8,516,646.00	3.1%
TOTAL, EMPLOYEE BENEFITS			119,471,540.00	44,415,271.00	163,886,811.00	140,414,452.00	45,543,706.00	185,958,158.00	13.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	6,274,079.00	988,297.00	7,262,376.00	10,076,503.00	1,000,408.00	11,076,911.00	52.5%
Books and Other Reference Materials		4200	308,105.00	3,582,013.00	3,890,118.00	913,287.00	7,830,058.00	8,743,345.00	124.8%
Materials and Supplies		4300	12,882,259.00	12,290,786.35	25,173,045.35	20,627,061.00	10,802,080.00	31,429,141.00	24.9%

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)	
Noncapitalized Equipment		4400	3,400,740.00	3,432,428.00	6,833,168.00	14,788,370.00	730,833.00	15,519,203.00	127.1%
Food		4700	2,000.00	1,618,810.00	1,620,810.00	4,500.00	1,613,211.00	1,617,711.00	-0.2%
TOTAL, BOOKS AND SUPPLIES			22,867,183.00	21,912,334.35	44,779,517.35	46,409,721.00	21,976,590.00	68,386,311.00	52.7%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	12,332,072.00	7,658,482.00	19,990,554.00	13,658,023.00	9,136,128.00	22,794,151.00	14.0%
Travel and Conferences		5200	789,138.00	792,846.00	1,581,984.00	1,070,548.00	1,230,488.00	2,301,036.00	45.5%
Dues and Memberships		5300	120,263.00	600.00	120,863.00	123,230.00	600.00	123,830.00	2.5%
Insurance		5400 - 5450	2,317,907.00	851,132.00	3,169,039.00	2,520,626.00	802,549.00	3,323,175.00	4.9%
Operations and Housekeeping Services		5500	18,644,868.00	82,300.00	18,727,168.00	19,948,145.00	65,684.00	20,013,829.00	6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,633,222.00	1,410,280.00	6,043,502.00	4,372,171.00	2,548,562.00	6,920,733.00	14.5%
Transfers of Direct Costs		5710	(1,574,462.00)	1,574,462.00	0.00	(1,800,224.00)	1,800,224.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(134,313.00)	(1,633,427.00)	(1,767,740.00)	(106,979.00)	(1,678,805.00)	(1,785,784.00)	1.0%
Professional/Consulting Services and Operating Expenditures		5800	11,437,636.00	9,015,169.00	20,452,805.00	14,363,267.00	9,468,866.00	23,832,133.00	16.5%
Communications		5900	677,511.00	16,968.00	694,479.00	602,755.00	172,861.00	775,616.00	11.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			49,243,842.00	19,768,812.00	69,012,654.00	54,751,562.00	23,547,157.00	78,298,719.00	13.5%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	13,465.00	0.00	13,465.00	10,000,435.00	0.00	10,000,435.00	74169.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,938,749.00	204,709.00	5,143,458.00	482,459.00	771,595.00	1,254,054.00	-75.6%
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	298,779.00	66,331.00	365,110.00	1,149,892.00	25,000.00	1,174,892.00	221.8%
Equipment Replacement		6500	178,346.00	1,185,010.00	1,363,356.00	545,916.00	936,500.00	1,482,416.00	8.7%
TOTAL, CAPITAL OUTLAY			5,429,339.00	1,456,050.00	6,885,389.00	12,178,702.00	1,733,095.00	13,911,797.00	102.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,119,917.00	463,749.00	1,583,666.00	1,407,356.00	400,000.00	1,807,356.00	14.1%
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	752,323.00	0.00	752,323.00	768,680.00	0.00	768,680.00	2.2%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,872,240.00	463,749.00	2,335,989.00	2,176,036.00	400,000.00	2,576,036.00	10.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(5,240,435.00)	5,240,435.00	0.00	(6,527,252.00)	6,527,252.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,851,625.00)	0.00	(1,851,625.00)	(2,106,426.00)	0.00	(2,106,426.00)	13.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,092,060.00)	5,240,435.00	(1,851,625.00)	(8,633,678.00)	6,527,252.00	(2,106,426.00)	13.8%
TOTAL, EXPENDITURES			505,552,037.00	207,168,974.35	712,721,011.35	594,779,538.00	207,000,818.00	801,780,356.00	12.5%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	13,500.00	3,356,409.00	3,369,909.00	7,500.00	3,356,409.00	3,363,909.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			13,500.00	3,356,409.00	3,369,909.00	7,500.00	3,356,409.00	3,363,909.00	-0.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,387,350.00	3,356,409.00	8,743,759.00	5,342,078.00	3,356,409.00	8,698,487.00	-0.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,387,350.00	3,356,409.00	8,743,759.00	5,342,078.00	3,356,409.00	8,698,487.00	-0.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(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	26,904,462.00	0.00	26,904,462.00	New
(d) TOTAL, USES			0.00	0.00	0.00	26,904,462.00	0.00	26,904,462.00	New
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(60,278,036.00)	60,278,036.00	0.00	(68,163,397.00)	68,163,397.00	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			(60,278,036.00)	60,278,036.00	0.00	(68,163,397.00)	68,163,397.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(65,651,886.00)	60,278,036.00	(5,373,850.00)	(100,402,437.00)	68,163,397.00	(32,239,040.00)	499.9%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	538,750,763.00	0.00	538,750,763.00	629,757,418.00	0.00	629,757,418.00	16.9%
2) Federal Revenue		8100-8299	228,161.00	71,691,452.00	71,919,613.00	228,161.00	77,581,512.00	77,809,673.00	8.2%
3) Other State Revenue		8300-8599	15,071,538.00	56,624,269.00	71,695,807.00	51,194,467.00	49,798,545.00	100,993,012.00	40.9%
4) Other Local Revenue		8600-8799	7,036,726.00	12,450,612.00	19,487,338.00	7,386,018.00	9,252,136.00	16,638,154.00	-14.6%
5) TOTAL, REVENUES			561,087,188.00	140,766,333.00	701,853,521.00	688,566,064.00	136,632,193.00	825,198,257.00	17.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	300,773,259.00	119,723,862.68	420,497,121.68	355,806,999.00	116,895,932.00	472,702,931.00	12.4%
2) Instruction - Related Services	2000-2999		66,629,966.00	29,689,222.55	96,319,188.55	77,723,823.00	27,315,640.00	105,039,463.00	9.1%
3) Pupil Services	3000-3999		37,341,121.00	24,392,778.12	61,733,899.12	39,994,147.00	24,969,304.00	64,963,451.00	5.2%
4) Ancillary Services	4000-4999		8,421,660.00	4,055,121.00	12,476,781.00	9,968,369.00	4,175,113.00	14,143,482.00	13.4%
5) Community Services	5000-5999		878,382.00	6,170.00	884,552.00	2,144,016.00	30,709.00	2,174,725.00	145.9%
6) Enterprise	6000-6999		1,078,630.00	0.00	1,078,630.00	2,176,619.00	0.00	2,176,619.00	101.8%
7) General Administration	7000-7999		23,273,699.00	7,652,402.00	30,926,101.00	26,375,981.00	7,705,258.00	34,081,239.00	10.2%
8) Plant Services	8000-8999		65,283,080.00	21,185,669.00	86,468,749.00	78,413,548.00	25,508,862.00	103,922,410.00	20.2%
9) Other Outgo	9000-9999		1,872,240.00	463,749.00	2,335,989.00	2,176,036.00	400,000.00	2,576,036.00	10.3%
10) TOTAL, EXPENDITURES			505,552,037.00	207,168,974.35	712,721,011.35	594,779,538.00	207,000,818.00	801,780,356.00	12.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			55,535,151.00	(66,402,641.35)	(10,867,490.35)	93,786,526.00	(70,368,625.00)	23,417,901.00	-315.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	13,500.00	3,356,409.00	3,369,909.00	7,500.00	3,356,409.00	3,363,909.00	-0.2%
a) Transfers In									
b) Transfers Out		7600-7629	5,387,350.00	3,356,409.00	8,743,759.00	5,342,078.00	3,356,409.00	8,698,487.00	-0.5%
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	26,904,462.00	0.00	26,904,462.00	New
3) Contributions		8980-8999	(60,278,036.00)	60,278,036.00	0.00	(68,163,397.00)	68,163,397.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,651,886.00)	60,278,036.00	(5,373,850.00)	(100,402,437.00)	68,163,397.00	(32,239,040.00)	499.9%

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>			(10,116,735.00)	(6,124,605.35)	(16,241,340.35)	(6,615,911.00)	(2,205,228.00)	(8,821,139.00)	-45.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	62,170,032.23	8,329,833.35	70,499,865.58	52,053,297.23	2,205,228.00	54,258,525.23	-23.0%
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)			62,170,032.23	8,329,833.35	70,499,865.58	52,053,297.23	2,205,228.00	54,258,525.23	-23.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,170,032.23	8,329,833.35	70,499,865.58	52,053,297.23	2,205,228.00	54,258,525.23	-23.0%
2) Ending Balance, June 30 (E + F1e)			52,053,297.23	2,205,228.00	54,258,525.23	45,437,386.23	0.00	45,437,386.23	-16.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,106.21	0.00	90,106.21	90,106.21	0.00	90,106.21	0.0%
Stores		9712	1,538,352.98	0.00	1,538,352.98	1,538,352.98	0.00	1,538,352.98	0.0%
Prepaid Expenditures		9713	135,184.80	0.00	135,184.80	135,184.80	0.00	135,184.80	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,205,228.00	2,205,228.00	0.00	0.00	0.00	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	5,989,688.00	0.00	5,989,688.00	5,100,000.00	0.00	5,100,000.00	-14.9%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	44,299,965.24	0.00	44,299,965.24	38,573,742.24	0.00	38,573,742.24	-12.9%
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	268,953.00	0.00
6230	California Clean Energy Jobs Act	1,936,275.00	0.00
Total, Restricted Balance		2,205,228.00	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	1,500,767.00	1,481,153.00	-1.3%
3) Other State Revenue		8300-8599	216,555.00	221,555.00	2.3%
4) Other Local Revenue		8600-8799	693,669.00	1,382,923.00	99.4%
5) TOTAL, REVENUES			2,410,991.00	3,085,631.00	28.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,359,875.00	2,500,092.00	5.9%
2) Classified Salaries		2000-2999	1,235,771.00	1,366,918.00	10.6%
3) Employee Benefits		3000-3999	1,213,290.00	1,592,581.00	31.3%
4) Books and Supplies		4000-4999	632,629.00	337,075.00	-46.7%
5) Services and Other Operating Expenditures		5000-5999	853,340.00	1,128,329.00	32.2%
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	3,436.00	2,714.00	-21.0%
9) TOTAL, EXPENDITURES			6,298,341.00	6,927,709.00	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,887,350.00)	(3,842,078.00)	-1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,887,350.00	3,842,078.00	-1.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,887,350.00	3,842,078.00	-1.2%

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	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,819.84	10,819.84	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,819.84	10,819.84	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,819.84	10,819.84	0.0%
2) Ending Balance, June 30 (E + F1e)			10,819.84	10,819.84	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,819.84	10,819.84	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	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			
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>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>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	108,200.00	108,200.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,392,567.00	1,372,953.00	-1.4%
TOTAL, FEDERAL REVENUE			1,500,767.00	1,481,153.00	-1.3%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	216,555.00	221,555.00	2.3%
TOTAL, OTHER STATE REVENUE			216,555.00	221,555.00	2.3%

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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	306,219.00	306,219.00	0.0%
Interagency Services		8677	328,790.00	1,021,598.00	210.7%
Other Local Revenue					
All Other Local Revenue		8699	58,660.00	55,106.00	-6.1%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>693,669.00</b>	<b>1,382,923.00</b>	<b>99.4%</b>
<b>TOTAL, REVENUES</b>			<b>2,410,991.00</b>	<b>3,085,631.00</b>	<b>28.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,718,481.00	1,627,274.00	-5.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	474,919.00	747,087.00	57.3%
Other Certificated Salaries		1900	166,475.00	125,731.00	-24.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,359,875.00</b>	<b>2,500,092.00</b>	<b>5.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	358,383.00	397,929.00	11.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	801,008.00	902,943.00	12.7%
Other Classified Salaries		2900	76,380.00	66,046.00	-13.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,235,771.00</b>	<b>1,366,918.00</b>	<b>10.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	195,884.00	267,362.00	36.5%
PERS		3201-3202	123,380.00	163,552.00	32.6%
OASDI/Medicare/Alternative		3301-3302	110,479.00	140,090.00	26.8%
Health and Welfare Benefits		3401-3402	484,568.00	658,618.00	35.9%
Unemployment Insurance		3501-3502	1,741.00	1,936.00	11.2%
Workers' Compensation		3601-3602	70,884.00	81,905.00	15.5%
OPEB, Allocated		3701-3702	219,665.00	269,047.00	22.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,689.00	10,071.00	50.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,213,290.00</b>	<b>1,592,581.00</b>	<b>31.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	17,116.00	3,113.00	-81.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	432,538.00	317,475.00	-26.6%
Noncapitalized Equipment		4400	182,975.00	16,487.00	-91.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>632,629.00</b>	<b>337,075.00</b>	<b>-46.7%</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	45,090.00	New
Travel and Conferences		5200	30,012.00	50,051.00	66.8%
Dues and Memberships		5300	500.00	2,600.00	420.0%
Insurance		5400-5450	26,239.00	28,634.00	9.1%
Operations and Housekeeping Services		5500	288,449.00	282,500.00	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,019.00	64,949.00	27.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	60,975.00	73,832.00	21.1%
Professional/Consulting Services and Operating Expenditures		5800	395,946.00	577,073.00	45.7%
Communications		5900	200.00	3,600.00	1700.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>853,340.00</b>	<b>1,128,329.00</b>	<b>32.2%</b>
<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	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</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 OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	3,436.00	2,714.00	-21.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			3,436.00	2,714.00	-21.0%
<b>TOTAL EXPENDITURES</b>			6,298,341.00	6,927,709.00	10.0%

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	3,887,350.00	3,842,078.00	-1.2%
(a) TOTAL, INTERFUND TRANSFERS IN			3,887,350.00	3,842,078.00	-1.2%
<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) 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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)					
			3,887,350.00	3,842,078.00	-1.2%

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	1,500,767.00	1,481,153.00	-1.3%
3) Other State Revenue		8300-8599	216,555.00	221,555.00	2.3%
4) Other Local Revenue		8600-8799	693,669.00	1,382,923.00	99.4%
5) TOTAL, REVENUES			2,410,991.00	3,085,631.00	28.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,758,988.00	2,712,683.00	-1.7%
2) Instruction - Related Services	2000-2999		2,419,217.00	3,071,383.00	27.0%
3) Pupil Services	3000-3999		110,298.00	29,920.00	-72.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		152,541.00	199,180.00	30.6%
7) General Administration	7000-7999		3,436.00	2,714.00	-21.0%
8) Plant Services	8000-8999		853,861.00	911,829.00	6.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,298,341.00	6,927,709.00	10.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,887,350.00)	(3,842,078.00)	-1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,887,350.00	3,842,078.00	-1.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,887,350.00	3,842,078.00	-1.2%



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	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,819.84	10,819.84	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,819.84	10,819.84	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,819.84	10,819.84	0.0%
2) Ending Balance, June 30 (E + F1e)			10,819.84	10,819.84	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,819.84	10,819.84	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%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
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	1,182,294.00	1,232,172.00	4.2%
3) Other State Revenue		8300-8599	9,362,711.00	9,967,949.00	6.5%
4) Other Local Revenue		8600-8799	38,000.00	38,000.00	0.0%
5) TOTAL, REVENUES			10,583,005.00	11,238,121.00	6.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	4,107,978.00	4,015,386.00	-2.3%
2) Classified Salaries		2000-2999	2,479,018.00	2,682,745.00	8.2%
3) Employee Benefits		3000-3999	2,700,100.00	3,173,798.00	17.5%
4) Books and Supplies		4000-4999	575,072.00	569,317.00	-1.0%
5) Services and Other Operating Expenditures		5000-5999	386,650.00	408,308.00	5.6%
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	334,187.00	388,567.00	16.3%
9) TOTAL, EXPENDITURES			10,583,005.00	11,238,121.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,000.00	3,000.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,000.00	3,000.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,000.00	3,000.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,000.00	3,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,000.00	3,000.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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			
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>					
Child Nutrition Programs		8220	198,659.00	248,537.00	25.1%
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%
All Other Federal Revenue	All Other	8290	983,635.00	983,635.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,182,294.00</b>	<b>1,232,172.00</b>	<b>4.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	9,304.00	12,561.00	35.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	9,253,239.00	9,859,356.00	6.6%
All Other State Revenue	All Other	8590	100,168.00	96,032.00	-4.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,362,711.00</b>	<b>9,967,949.00</b>	<b>6.5%</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	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	30,000.00	30,000.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>38,000.00</b>	<b>38,000.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,583,005.00</b>	<b>11,238,121.00</b>	<b>6.2%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	3,981,488.00	3,962,738.00	-0.5%
Certificated Pupil Support Salaries		1200	74,734.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	51,756.00	52,648.00	1.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,107,978.00	4,015,386.00	-2.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	2,305,737.00	2,473,617.00	7.3%
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	173,281.00	209,128.00	20.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,479,018.00	2,682,745.00	8.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	333,538.00	418,189.00	25.4%
PERS		3201-3202	135,741.00	182,370.00	34.4%
OASDI/Medicare/Alternative		3301-3302	197,455.00	214,374.00	8.6%
Health and Welfare Benefits		3401-3402	1,300,437.00	1,557,662.00	19.8%
Unemployment Insurance		3501-3502	3,169.00	3,365.00	6.2%
Workers' Compensation		3601-3602	128,620.00	141,956.00	10.4%
OPEB, Allocated		3701-3702	584,282.00	636,314.00	8.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,858.00	19,568.00	16.1%
TOTAL, EMPLOYEE BENEFITS			2,700,100.00	3,173,798.00	17.5%
<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	535,072.00	539,317.00	0.8%
Noncapitalized Equipment		4400	40,000.00	30,000.00	-25.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			575,072.00	569,317.00	-1.0%

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	5,023.00	700.00	-86.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	47,334.00	49,551.00	4.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,753.00	35,842.00	-44.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	240,470.00	316,215.00	31.5%
Professional/Consulting Services and Operating Expenditures		5800	19,070.00	5,000.00	-73.8%
Communications		5900	10,000.00	1,000.00	-90.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>386,650.00</b>	<b>408,308.00</b>	<b>5.6%</b>
<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	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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	334,187.00	388,567.00	16.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>334,187.00</b>	<b>388,567.00</b>	<b>16.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>10,583,005.00</b>	<b>11,238,121.00</b>	<b>6.2%</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		8911	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<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)			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	1,182,294.00	1,232,172.00	4.2%
3) Other State Revenue		8300-8599	9,362,711.00	9,967,949.00	6.5%
4) Other Local Revenue		8600-8799	38,000.00	38,000.00	0.0%
5) TOTAL, REVENUES			10,583,005.00	11,238,121.00	6.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		9,644,464.00	8,834,610.00	-8.4%
2) Instruction - Related Services	2000-2999		265,094.00	353,542.00	33.4%
3) Pupil Services	3000-3999		279,092.00	257,025.00	-7.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		60,168.00	1,404,377.00	2234.1%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		334,187.00	388,567.00	16.3%
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			10,583,005.00	11,238,121.00	6.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	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>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,000.00	3,000.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,000.00	3,000.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,000.00	3,000.00	0.0%
2) Ending Balance, June 30 (E + F1e)			3,000.00	3,000.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,000.00	3,000.00	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	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>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	3,000.00	3,000.00
Total, Restricted Balance		3,000.00	3,000.00

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	879.00	0.00	-100.0%
5) TOTAL, REVENUES			879.00	0.00	-100.0%
<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	140,950.00	352,660.00	150.2%
5) Services and Other Operating Expenditures		5000-5999	4,447,628.00	7,439,493.00	67.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,588,578.00	7,792,153.00	69.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,587,699.00)	(7,792,153.00)	69.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,587,699.00	7,792,153.00	69.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,587,699.00	7,792,153.00	69.8%

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	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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			
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>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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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					
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	879.00	0.00	-100.0%
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>			879.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			879.00	0.00	-100.0%



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%
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	140,950.00	352,660.00	150.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			140,950.00	352,660.00	150.2%

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	3,846,567.00	6,762,544.00	75.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	528,230.00	407,560.00	-22.8%
Professional/Consulting Services and Operating Expenditures		5800	72,831.00	269,389.00	269.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,447,628.00</b>	<b>7,439,493.00</b>	<b>67.3%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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>TOTAL, EXPENDITURES</b>			<b>4,588,578.00</b>	<b>7,792,153.00</b>	<b>69.8%</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	4,587,699.00	7,792,153.00	69.8%
(a) TOTAL, INTERFUND TRANSFERS IN			4,587,699.00	7,792,153.00	69.8%
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			4,587,699.00	7,792,153.00	69.8%

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	879.00	0.00	-100.0%
5) TOTAL, REVENUES			879.00	0.00	-100.0%
<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		4,588,578.00	7,792,153.00	69.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,588,578.00	7,792,153.00	69.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,587,699.00)	(7,792,153.00)	69.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,587,699.00	7,792,153.00	69.8%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,587,699.00	7,792,153.00	69.8%

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	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (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%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
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	537,760.00	225,357.00	-58.1%
5) TOTAL, REVENUES			537,760.00	225,357.00	-58.1%
<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	453,988.00	54,000.00	-88.1%
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			453,988.00	54,000.00	-88.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			83,772.00	171,357.00	104.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	31,976,581.00	72,267,372.00	126.0%
2) Other Sources/Uses					
a) Sources		8930-8979	60,423,777.00	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			28,447,196.00	(72,267,372.00)	-354.0%

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>			28,530,968.00	(72,096,015.00)	-352.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,702,851.54	74,233,819.54	62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,702,851.54	74,233,819.54	62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,702,851.54	74,233,819.54	62.4%
2) Ending Balance, June 30 (E + F1e)			74,233,819.54	2,137,804.54	-97.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	74,233,819.54	2,137,804.54	-97.1%
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>					
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>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	537,760.00	225,357.00	-58.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			537,760.00	225,357.00	-58.1%
TOTAL, REVENUES			537,760.00	225,357.00	-58.1%

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%
<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	453,988.00	54,000.00	-88.1%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>453,988.00</b>	<b>54,000.00</b>	<b>-88.1%</b>
<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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</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					
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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>453,988.00</b>	<b>54,000.00</b>	<b>-88.1%</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	31,976,581.00	72,267,372.00	126.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,976,581.00	72,267,372.00	126.0%

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 of Bonds		8951	59,996,789.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	426,988.00	0.00	-100.0%
(c) TOTAL, SOURCES			60,423,777.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			28,447,196.00	(72,267,372.00)	-354.0%

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	537,760.00	225,357.00	-58.1%
5) TOTAL, REVENUES			537,760.00	225,357.00	-58.1%
<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	453,988.00	54,000.00	-88.1%
10) TOTAL, EXPENDITURES			453,988.00	54,000.00	-88.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			83,772.00	171,357.00	104.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	31,976,581.00	72,267,372.00	126.0%
2) Other Sources/Uses					
a) Sources		8930-8979	60,423,777.00	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			28,447,196.00	(72,267,372.00)	-354.0%

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>			28,530,968.00	(72,096,015.00)	-352.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	45,702,851.54	74,233,819.54	62.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,702,851.54	74,233,819.54	62.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,702,851.54	74,233,819.54	62.4%
2) Ending Balance, June 30 (E + F1e)			74,233,819.54	2,137,804.54	-97.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	74,233,819.54	2,137,804.54	-97.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
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	492,000.00	272,500.00	-44.6%
5) TOTAL, REVENUES			492,000.00	272,500.00	-44.6%
<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	149,526.00	43,955.00	-70.6%
5) Services and Other Operating Expenditures		5000-5999	1,772,017.00	2,554,523.00	44.2%
6) Capital Outlay		6000-6999	67,206.00	1,764,127.00	2525.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,988,749.00	4,362,605.00	119.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,496,749.00)	(4,090,105.00)	173.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,500.00	7,500.00	-44.4%
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			(13,500.00)	(7,500.00)	-44.4%

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>			(1,510,249.00)	(4,097,605.00)	171.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,908,855.60	4,398,606.60	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,908,855.60	4,398,606.60	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,908,855.60	4,398,606.60	-25.6%
2) Ending Balance, June 30 (E + F1e)			4,398,606.60	301,001.60	-93.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,398,606.60	301,001.60	-93.2%
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>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	42,000.00	22,500.00	-46.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	450,000.00	250,000.00	-44.4%
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>			492,000.00	272,500.00	-44.6%
<b>TOTAL, REVENUES</b>			492,000.00	272,500.00	-44.6%

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%
TOTAL, CERTIFICATED SALARIES			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%
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	149,526.00	43,955.00	-70.6%
TOTAL, BOOKS AND SUPPLIES			149,526.00	43,955.00	-70.6%

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	1,288,394.00	1,973,337.00	53.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	49,887.00	297,613.00	496.6%
Professional/Consulting Services and Operating Expenditures		5800	433,736.00	283,573.00	-34.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,772,017.00</b>	<b>2,554,523.00</b>	<b>44.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	626.00	1,065,568.00	170118.5%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	66,580.00	698,559.00	949.2%
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>			<b>67,206.00</b>	<b>1,764,127.00</b>	<b>2525.0%</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>1,988,749.00</b>	<b>4,362,605.00</b>	<b>119.4%</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	13,500.00	7,500.00	-44.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,500.00	7,500.00	-44.4%
<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)			(13,500.00)	(7,500.00)	-44.4%



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	492,000.00	272,500.00	-44.6%
5) TOTAL, REVENUES			492,000.00	272,500.00	-44.6%
<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		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,988,749.00	4,362,605.00	119.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,988,749.00	4,362,605.00	119.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,496,749.00)	(4,090,105.00)	173.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,500.00	7,500.00	-44.4%
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			(13,500.00)	(7,500.00)	-44.4%

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>			(1,510,249.00)	(4,097,605.00)	171.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,908,855.60	4,398,606.60	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,908,855.60	4,398,606.60	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,908,855.60	4,398,606.60	-25.6%
2) Ending Balance, June 30 (E + F1e)			4,398,606.60	301,001.60	-93.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	4,398,606.60	301,001.60	-93.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
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	(370,927.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	117,789.00	0.00	-100.0%
5) TOTAL, REVENUES			(253,138.00)	0.00	-100.0%
<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	827,577.00	4,341,221.00	424.6%
5) Services and Other Operating Expenditures		5000-5999	7,070,498.00	14,121,308.00	99.7%
6) Capital Outlay		6000-6999	20,398,556.00	63,360,601.00	210.6%
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			28,296,631.00	81,823,130.00	189.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(28,549,769.00)	(81,823,130.00)	186.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,388,882.00	66,575,219.00	143.1%
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			27,388,882.00	66,575,219.00	143.1%

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>			(1,160,887.00)	(15,247,911.00)	1213.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,408,798.08	15,247,911.08	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,408,798.08	15,247,911.08	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,408,798.08	15,247,911.08	-7.1%
2) Ending Balance, June 30 (E + F1e)			15,247,911.08	0.08	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	15,247,911.08	0.08	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>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>					
School Facilities Apportionments		8545	(370,927.00)	0.00	-100.0%
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>			(370,927.00)	0.00	-100.0%
<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	47,358.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	70,431.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			117,789.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			(253,138.00)	0.00	-100.0%

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	827,577.00	4,341,221.00	424.6%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			827,577.00	4,341,221.00	424.6%



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	6,333,266.00	13,843,362.00	118.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	118,596.00	35,227.00	-70.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	475,368.00	236,754.00	-50.2%
Professional/Consulting Services and Operating Expenditures		5800	143,268.00	5,965.00	-95.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>7,070,498.00</b>	<b>14,121,308.00</b>	<b>99.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,674,300.00	878.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,724,256.00	63,359,723.00	257.5%
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>			<b>20,398,556.00</b>	<b>63,360,601.00</b>	<b>210.6%</b>
<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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>28,296,631.00</b>	<b>81,823,130.00</b>	<b>189.2%</b>

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	27,388,882.00	66,575,219.00	143.1%
(a) TOTAL, INTERFUND TRANSFERS IN			27,388,882.00	66,575,219.00	143.1%
<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) 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%
(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)			27,388,882.00	66,575,219.00	143.1%

July 1 Budget  
County School Facilities Fund  
Expenditures by Function

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	(370,927.00)	0.00	-100.0%
4) Other Local Revenue		8600-8799	117,789.00	0.00	-100.0%
5) TOTAL, REVENUES			(253,138.00)	0.00	-100.0%
<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		28,296,631.00	81,823,130.00	189.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			28,296,631.00	81,823,130.00	189.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(28,549,769.00)	(81,823,130.00)	186.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	27,388,882.00	66,575,219.00	143.1%
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			27,388,882.00	66,575,219.00	143.1%

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>			(1,160,887.00)	(15,247,911.00)	1213.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,408,798.08	15,247,911.08	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,408,798.08	15,247,911.08	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,408,798.08	15,247,911.08	-7.1%
2) Ending Balance, June 30 (E + F1e)			15,247,911.08	0.08	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	15,247,911.08	0.08	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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	38,383.00	38,383.00	0.0%
5) TOTAL, REVENUES			38,383.00	38,383.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			38,383.00	38,383.00	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	2,100,000.00	New
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	(2,100,000.00)	New

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,383.00	(2,061,617.00)	-5471.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,180,836.60	7,219,219.60	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,180,836.60	7,219,219.60	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,180,836.60	7,219,219.60	0.5%
2) Ending Balance, June 30 (E + F1e)			7,219,219.60	5,157,602.60	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,219,219.60	5,157,602.60	-28.6%
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>					
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	38,383.00	38,383.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,383.00	38,383.00	0.0%
TOTAL, REVENUES			38,383.00	38,383.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<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	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<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>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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	2,100,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,100,000.00	New

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	(2,100,000.00)	New

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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	38,383.00	38,383.00	0.0%
5) TOTAL, REVENUES			38,383.00	38,383.00	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	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>			38,383.00	38,383.00	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	2,100,000.00	New
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	(2,100,000.00)	New

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			38,383.00	(2,061,617.00)	-5471.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,180,836.60	7,219,219.60	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,180,836.60	7,219,219.60	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,180,836.60	7,219,219.60	0.5%
2) Ending Balance, June 30 (E + F1e)			7,219,219.60	5,157,602.60	-28.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	7,219,219.60	5,157,602.60	-28.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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	482,645.00	352,400.00	-27.0%
4) Other Local Revenue		8600-8799	44,007,265.00	31,568,671.00	-28.3%
5) TOTAL, REVENUES			44,489,910.00	31,921,071.00	-28.3%
<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	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	36,118,524.00	38,094,919.00	5.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,118,524.00	38,094,919.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,371,386.00	(6,173,848.00)	-173.7%
<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	1,285,168.00	532,389.00	-58.6%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,285,168.00	532,389.00	-58.6%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,656,554.00	(5,641,459.00)	-158.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,954,635.39	39,611,189.39	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,954,635.39	39,611,189.39	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,954,635.39	39,611,189.39	32.2%
2) Ending Balance, June 30 (E + F1e)			39,611,189.39	33,969,730.39	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	39,611,189.39	33,969,730.39	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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		

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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	482,645.00	352,400.00	-27.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			482,645.00	352,400.00	-27.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	38,522,234.00	27,831,846.00	-27.8%
Unsecured Roll		8612	4,160,784.00	2,827,007.00	-32.1%
Prior Years' Taxes		8613	590,408.00	454,681.00	-23.0%
Supplemental Taxes		8614	550,164.00	356,231.00	-35.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	12,835.00	10,441.00	-18.7%
Interest		8660	170,840.00	88,465.00	-48.2%
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>			44,007,265.00	31,568,671.00	-28.3%
<b>TOTAL REVENUES</b>			44,489,910.00	31,921,071.00	-28.3%

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	14,790.00	10,785.00	-27.1%
Debt Service - Interest		7438	15,229,322.00	15,801,912.00	3.8%
Other Debt Service - Principal		7439	20,874,412.00	22,282,222.00	6.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>36,118,524.00</b>	<b>38,094,919.00</b>	<b>5.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>36,118,524.00</b>	<b>38,094,919.00</b>	<b>5.5%</b>

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<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	1,285,168.00	532,389.00	-58.6%
(c) TOTAL, SOURCES			1,285,168.00	532,389.00	-58.6%
<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)			1,285,168.00	532,389.00	-58.6%

July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<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	482,645.00	352,400.00	-27.0%
4) Other Local Revenue		8600-8799	44,007,265.00	31,568,671.00	-28.3%
5) TOTAL, REVENUES			44,489,910.00	31,921,071.00	-28.3%
<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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	36,118,524.00	38,094,919.00	5.5%
10) TOTAL, EXPENDITURES			36,118,524.00	38,094,919.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,371,386.00	(6,173,848.00)	-173.7%
<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	1,285,168.00	532,389.00	-58.6%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,285,168.00	532,389.00	-58.6%



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>			9,656,554.00	(5,641,459.00)	-158.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	29,954,635.39	39,611,189.39	32.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,954,635.39	39,611,189.39	32.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,954,635.39	39,611,189.39	32.2%
2) Ending Balance, June 30 (E + F1e)			39,611,189.39	33,969,730.39	-14.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	39,611,189.39	33,969,730.39	-14.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
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	43,951,813.00	45,384,077.00	3.3%
3) Other State Revenue		8300-8599	3,217,850.00	3,372,116.00	4.8%
4) Other Local Revenue		8600-8799	1,051,601.00	1,051,601.00	0.0%
5) TOTAL, REVENUES			48,221,264.00	49,807,794.00	3.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,219,849.00	11,433,737.00	1.9%
3) Employee Benefits		3000-3999	7,479,763.00	7,841,727.00	4.8%
4) Books and Supplies		4000-4999	24,472,903.00	25,404,353.00	3.8%
5) Services and Other Operating Expenses		5000-5999	2,986,068.00	3,003,753.00	0.6%
6) Depreciation		6000-6999	371,921.00	371,921.00	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	1,514,002.00	1,715,145.00	13.3%
9) TOTAL, EXPENSES			48,044,506.00	49,770,636.00	3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			176,758.00	37,158.00	-79.0%
<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>			176,758.00	37,158.00	-79.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,354,219.09	10,530,977.09	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,354,219.09	10,530,977.09	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,354,219.09	10,530,977.09	1.7%
2) Ending Net Position, June 30 (E + F1e)			10,530,977.09	10,568,135.09	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,530,977.09	10,568,135.09	0.4%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	43,951,813.00	45,384,077.00	3.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			43,951,813.00	45,384,077.00	3.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	3,217,850.00	3,372,116.00	4.8%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,217,850.00	3,372,116.00	4.8%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	362,285.00	362,285.00	0.0%
Interest		8660	342,449.00	342,449.00	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	346,867.00	346,867.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,051,601.00	1,051,601.00	0.0%
<b>TOTAL, REVENUES</b>			48,221,264.00	49,807,794.00	3.3%

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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	9,533,981.00	9,680,408.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	614,123.00	624,735.00	1.7%
Clerical, Technical and Office Salaries		2400	491,446.00	516,020.00	5.0%
Other Classified Salaries		2900	580,299.00	612,574.00	5.6%
TOTAL, CLASSIFIED SALARIES			11,219,849.00	11,433,737.00	1.9%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13.00	0.00	-100.0%
PERS		3201-3202	1,043,201.00	1,197,820.00	14.8%
OASDI/Medicare/Alternative		3301-3302	759,863.00	806,275.00	6.1%
Health and Welfare Benefits		3401-3402	3,706,556.00	3,904,547.00	5.3%
Unemployment Insurance		3501-3502	5,588.00	5,873.00	5.1%
Workers' Compensation		3601-3602	228,726.00	246,935.00	8.0%
OPEB, Allocated		3701-3702	1,664,934.00	1,595,031.00	-4.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	70,882.00	85,246.00	20.3%
TOTAL, EMPLOYEE BENEFITS			7,479,763.00	7,841,727.00	4.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,770,217.00	2,802,827.00	1.2%
Noncapitalized Equipment		4400	286,479.00	500,000.00	74.5%
Food		4700	21,416,207.00	22,101,526.00	3.2%
TOTAL, BOOKS AND SUPPLIES			24,472,903.00	25,404,353.00	3.8%



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	30,163.00	33,100.00	9.7%
Dues and Memberships		5300	55,482.00	55,000.00	-0.9%
Insurance		5400-5450	84,206.00	86,401.00	2.6%
Operations and Housekeeping Services		5500	623,876.00	617,102.00	-1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,771,930.00	1,826,150.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	314,257.00	291,000.00	-7.4%
Professional/Consulting Services and Operating Expenditures		5800	98,998.00	80,000.00	-19.2%
Communications		5900	7,156.00	15,000.00	109.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,986,068.00	3,003,753.00	0.6%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	371,921.00	371,921.00	0.0%
TOTAL, DEPRECIATION			371,921.00	371,921.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,514,002.00	1,715,145.00	13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,514,002.00	1,715,145.00	13.3%
TOTAL, EXPENSES			48,044,506.00	49,770,636.00	3.6%

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%
(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%
<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	43,951,813.00	45,384,077.00	3.3%
3) Other State Revenue		8300-8599	3,217,850.00	3,372,116.00	4.8%
4) Other Local Revenue		8600-8799	1,051,601.00	1,051,601.00	0.0%
5) TOTAL, REVENUES			48,221,264.00	49,807,794.00	3.3%
<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		45,534,707.00	46,833,009.00	2.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		98,876.00	319,459.00	223.1%
7) General Administration	7000-7999		1,514,002.00	1,715,145.00	13.3%
8) Plant Services	8000-8999		896,921.00	903,023.00	0.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			48,044,506.00	49,770,636.00	3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			176,758.00	37,158.00	-79.0%
<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>			176,758.00	37,158.00	-79.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	10,354,219.09	10,530,977.09	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,354,219.09	10,530,977.09	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,354,219.09	10,530,977.09	1.7%
2) Ending Net Position, June 30 (E + F1e)			10,530,977.09	10,568,135.09	0.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	10,530,977.09	10,568,135.09	0.4%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	10,530,977.09	10,568,135.09
Total, Restricted Net Position		10,530,977.09	10,568,135.09

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	144,455,381.00	154,068,030.00	6.7%
5) TOTAL, REVENUES			144,455,381.00	154,068,030.00	6.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,259,302.00	1,442,529.00	14.5%
3) Employee Benefits		3000-3999	583,194.00	676,883.00	16.1%
4) Books and Supplies		4000-4999	35,116.00	182,291.00	419.1%
5) Services and Other Operating Expenses		5000-5999	147,037,860.00	143,575,388.00	-2.4%
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			148,915,472.00	145,877,091.00	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,460,091.00)	8,190,939.00	-283.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	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>			(6,460,091.00)	6,190,939.00	-195.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,396,992.49	5,936,901.49	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,396,992.49	5,936,901.49	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,396,992.49	5,936,901.49	-52.1%
2) Ending Net Position, June 30 (E + F1e)			5,936,901.49	12,127,840.49	104.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,936,901.49	12,127,840.49	104.3%

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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
<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)			0.00		

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	872,673.00	727,727.00	-16.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	117,458,996.00	128,765,387.00	9.6%
All Other Fees and Contracts		8689	4,543,503.00	4,626,836.00	1.8%
Other Local Revenue					
All Other Local Revenue		8699	21,580,209.00	19,948,080.00	-7.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>144,455,381.00</b>	<b>154,068,030.00</b>	<b>6.7%</b>
<b>TOTAL, REVENUES</b>			<b>144,455,381.00</b>	<b>154,068,030.00</b>	<b>6.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	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	8,174.00	12,056.00	47.5%
Classified Supervisors' and Administrators' Salaries		2300	484,695.00	511,480.00	5.5%
Clerical, Technical and Office Salaries		2400	761,755.00	915,470.00	20.2%
Other Classified Salaries		2900	4,678.00	3,523.00	-24.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,259,302.00	1,442,529.00	14.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5.00	0.00	-100.0%
PERS		3201-3202	140,244.00	168,260.00	20.0%
OASDI/Medicare/Alternative		3301-3302	90,009.00	104,340.00	15.9%
Health and Welfare Benefits		3401-3402	222,767.00	257,326.00	15.5%
Unemployment Insurance		3501-3502	606.00	723.00	19.3%
Workers' Compensation		3601-3602	25,261.00	30,580.00	21.1%
OPEB, Allocated		3701-3702	100,086.00	105,120.00	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,216.00	10,534.00	149.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			583,194.00	676,883.00	16.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,116.00	182,291.00	419.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			35,116.00	182,291.00	419.1%

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	23,052.00	49,857.00	116.3%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	2,846,280.00	2,313,904.00	-18.7%
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 - Interfund		5750	98,553.00	162,810.00	65.2%
Professional/Consulting Services and Operating Expenditures		5800	144,029,737.00	141,017,148.00	-2.1%
Communications		5900	39,238.00	30,669.00	-21.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>147,037,860.00</b>	<b>143,575,388.00</b>	<b>-2.4%</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>TOTAL, EXPENSES</b>			<b>148,915,472.00</b>	<b>145,877,091.00</b>	<b>-2.0%</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	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	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	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 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)			(2,000,000.00)	(2,000,000.00)	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	144,455,381.00	154,068,030.00	6.7%
5) TOTAL, REVENUES			144,455,381.00	154,068,030.00	6.7%
<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		0.00	0.00	0.0%
6) Enterprise	6000-6999		148,915,472.00	145,877,091.00	-2.0%
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			148,915,472.00	145,877,091.00	-2.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,460,091.00)	8,190,939.00	-283.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	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>			(6,460,091.00)	6,190,939.00	-195.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	12,396,992.49	5,936,901.49	-52.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,396,992.49	5,936,901.49	-52.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,396,992.49	5,936,901.49	-52.1%
2) Ending Net Position, June 30 (E + F1e)			5,936,901.49	12,127,840.49	104.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	5,936,901.49	12,127,840.49	104.3%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
Total, Restricted Net Position		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	627,430.00	627,430.00	0.0%
5) TOTAL, REVENUES			627,430.00	627,430.00	0.0%
<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	23,820.00	23,820.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,820.00	23,820.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			603,610.00	603,610.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	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>			4,103,610.00	4,103,610.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,930,536.41	27,034,146.41	17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,930,536.41	27,034,146.41	17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,930,536.41	27,034,146.41	17.9%
2) Ending Net Position, June 30 (E + F1e)			27,034,146.41	31,137,756.41	15.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	27,034,146.41	31,137,756.41	15.2%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) 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		

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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	627,430.00	627,430.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			627,430.00	627,430.00	0.0%
<b>TOTAL, REVENUES</b>			627,430.00	627,430.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,820.00	23,820.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			23,820.00	23,820.00	0.0%
<b>TOTAL, EXPENSES</b>			23,820.00	23,820.00	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	3,500,000.00	3,500,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a + c - d + e)			3,500,000.00	3,500,000.00	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	627,430.00	627,430.00	0.0%
5) TOTAL, REVENUES			627,430.00	627,430.00	0.0%
<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		0.00	0.00	0.0%
6) Enterprise	6000-6999		23,820.00	23,820.00	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			23,820.00	23,820.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			603,610.00	603,610.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	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>			4,103,610.00	4,103,610.00	0.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	22,930,536.41	27,034,146.41	17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,930,536.41	27,034,146.41	17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,930,536.41	27,034,146.41	17.9%
2) Ending Net Position, June 30 (E + F1e)			27,034,146.41	31,137,756.41	15.2%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	27,034,146.41	31,137,756.41	15.2%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



<b>Resource</b>	<b>Description</b>	<b>2014-15</b>	<b>2015-16</b>
		<b>Estimated Actuals</b>	<b>Budget</b>
9010	Other Restricted Local	27,034,146.41	31,137,756.41
Total, Restricted Net Position		27,034,146.41	31,137,756.41

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)	66,522.73	66,522.73	66,522.73	66,557.90	66,557.90	66,557.90
<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)						
<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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	66,522.73	66,522.73	66,522.73	66,557.90	66,557.90	66,557.90
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI	11.39	11.39	11.39	8.00	8.00	8.00
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	11.39	11.39	11.39	8.00	8.00	8.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	66,534.12	66,534.12	66,534.12	66,565.90	66,565.90	66,565.90
<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						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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)	150.36	150.36	150.36	150.36	150.36	150.36
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	150.36	150.36	150.36	150.36	150.36	150.36
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	150.36	150.36	150.36	150.36	150.36	150.36
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>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>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<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>	0.00	0.00	0.00	0.00	0.00	0.00
<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>						
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<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)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
<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>	0.00	0.00	0.00	0.00	0.00	0.00

	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	55,465,234.08		55,465,234.08			55,465,234.08
Work in Progress	92,248,792.13		92,248,792.13			92,248,792.13
Total capital assets not being depreciated						
Capital assets being depreciated:	147,714,026.21	0.00	147,714,026.21	0.00	0.00	147,714,026.21
Land Improvements	61,668,710.17		61,668,710.17			61,668,710.17
Buildings	792,915,473.08		792,915,473.08			792,915,473.08
Equipment	27,728,657.25		27,728,657.25			27,728,657.25
Total capital assets being depreciated	882,312,840.50	0.00	882,312,840.50	0.00	0.00	882,312,840.50
Accumulated Depreciation for:						
Land Improvements	(28,273,990.23)		(28,273,990.23)			(28,273,990.23)
Buildings	(260,960,429.54)		(260,960,429.54)			(260,960,429.54)
Equipment	(18,928,882.68)		(18,928,882.68)			(18,928,882.68)
Total accumulated depreciation	(308,163,302.45)	0.00	(308,163,302.45)	0.00	0.00	(308,163,302.45)
Total capital assets being depreciated, net	574,149,538.05	0.00	574,149,538.05	0.00	0.00	574,149,538.05
Governmental activity capital assets, net	721,863,564.26	0.00	721,863,564.26	0.00	0.00	721,863,564.26
<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						
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	7,180,934.29		7,180,934.29			7,180,934.29
Total capital assets being depreciated	7,180,934.29	0.00	7,180,934.29	0.00	0.00	7,180,934.29
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(4,675,037.69)		(4,675,037.69)			(4,675,037.69)
Total accumulated depreciation	(4,675,037.69)	0.00	(4,675,037.69)	0.00	0.00	(4,675,037.69)
Total capital assets being depreciated, net	2,505,896.60	0.00	2,505,896.60	0.00	0.00	2,505,896.60
Business-type activity capital assets, net	2,505,896.60	0.00	2,505,896.60	0.00	0.00	2,505,896.60

		ESTIMATES THROUGH THE MONTH OF								
	Object	July	August	September	October	November	December	January	February	
A. BEGINNING CASH		76,636,227.00	74,019,826.00	58,928,665.00	70,402,964.00	57,535,856.00	55,933,684.00	96,150,785.00	87,625,708.00	
B. RECEIPTS										
LCFF/Revenue Limit Sources	Principal Apportionment	25,280,854.00	25,260,854.00	65,862,581.00	45,469,536.00	45,469,536.00	65,862,581.00	45,469,536.00	45,469,536.00	
	Property Taxes	0.00	320,601.00	0.00	0.00	0.00	19,465,295.00	865,124.00	320,601.00	
	Miscellaneous Funds	0.00	(64,813.00)	(54,185.00)	(17,095.00)	(17,095.00)	(33,624.00)	(540,933.00)	(111,531.00)	
	Federal Revenue	65,697.00	380,420.00	4,412,911.00	1,458,627.00	330,647.00	17,814,296.00	457,124.00	1,745,790.00	
	Other State Revenue	2,577,000.00	10,305,444.00	4,820,657.00	5,123,716.00	17,751,288.00	4,398,393.00	9,065,628.00	6,455,198.00	
	Other Local Revenue	218,280.00	63,045.00	567,942.00	1,952,202.00	403,707.00	924,399.00	998,673.00	438,890.00	
	Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL RECEIPTS	28,121,831.00	36,265,551.00	75,609,906.00	53,986,986.00	63,938,083.00	108,431,340.00	56,315,152.00	54,318,484.00	
	C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,433,629.00	26,508,157.00	31,762,301.00	32,937,866.00	26,793,962.00	28,830,114.00	27,435,258.00	30,509,080.00	
	2000-2999	3,005,013.00	6,861,085.00	8,574,895.00	9,315,937.00	9,412,788.00	9,881,511.00	9,834,310.00	8,557,753.00	
	3000-3999	1,635,100.00	5,976,802.00	14,550,602.00	13,917,711.00	17,758,101.00	18,017,002.00	17,566,570.00	16,177,761.00	
	4000-4999	873,853.00	3,311,437.00	3,614,045.00	2,726,753.00	3,276,584.00	2,913,698.00	2,588,726.00	2,256,041.00	
	5000-5999	8,680,399.00	4,684,067.00	4,772,843.00	5,085,709.00	4,537,826.00	5,475,268.00	4,939,515.00	3,659,494.00	
	6000-6599	36,951.00	280,973.00	279,868.00	907,835.00	607,155.00	727,773.00	694,524.00	912,261.00	
	7000-7499	42,611.00	45,957.00	169,318.00	74,707.00	83,883.00	74,717.00	58,701.00	251,823.00	
	Interfund Transfers Out									
	All Other Financing Uses									
	TOTAL DISBURSEMENTS	326,088.00	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00	
D. BALANCE SHEET ITEMS		19,275,683.00	49,910,517.00	66,291,998.00	67,208,557.00	65,647,906.00	68,162,122.00	65,677,191.00	64,883,800.00	
Assets and Deferred Outflows										
Cash Not In Treasury	Accounts Receivable	26,652,854.00	499,037.00	2,363,647.00	1,129,086.00	157,689.00	233,909.00	883,337.00	40,349.00	
	Due From Other Funds									
	Stores									
	Prepaid Expenditures									
	Other Current Assets									
	Deferred Outflows of Resources									
	SUBTOTAL	26,652,854.00	499,037.00	2,363,647.00	1,129,086.00	157,689.00	233,909.00	883,337.00	40,349.00	
	Liabilities and Deferred Inflows									
	Accounts Payable	38,115,403.00	1,945,232.00	207,256.00	774,623.00	50,038.00	286,026.00	46,375.00	273,044.00	
	Due To Other Funds									
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
SUBTOTAL	38,115,403.00	1,945,232.00	207,256.00	774,623.00	50,038.00	286,026.00	46,375.00	273,044.00		
Nonoperating										
Suspense Clearing		0.00								
TOTAL BALANCE SHEET ITEMS		(11,462,549.00)	(1,446,195.00)	2,156,391.00	354,463.00	107,651.00	(52,117.00)	836,962.00	(232,695.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,616,401.00)	(15,091,161.00)	11,474,298.00	(12,867,108.00)	(1,602,172.00)	40,217,101.00	(8,525,077.00)	(10,798,011.00)	
F. ENDING CASH (A + E)		74,019,826.00	58,928,665.00	70,402,964.00	57,535,856.00	55,933,684.00	96,150,785.00	87,625,708.00	76,827,697.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE	76,827,697.00	97,140,778.00	120,399,057.00	97,180,150.00				
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	65,862,581.00	45,469,536.00	45,469,536.00	51,134,995.00	14,727,586.00		586,789,248.00	586,789,248.00
Principal Apportionment	8020-8079	0.00	19,785,895.00	1,730,248.00	2,648,771.00	0.00		45,136,535.00	45,136,535.00
Property Taxes	8080-8099	(55,054.00)	(75,860.00)	(270,963.00)	(493,301.00)	(433,911.00)		(2,168,365.00)	(2,168,365.00)
Miscellaneous Funds	8100-8299	14,218,970.00	12,283,348.00	12,122,995.00	5,040,584.00	7,478,264.00		77,809,673.00	77,809,673.00
Federal Revenue	8300-8599	6,745,948.00	12,097,863.00	240,263.00	1,602,765.00	19,808,847.00		100,993,012.00	100,993,012.00
Other State Revenue	8600-8799	700,239.00	1,508,751.00	962,554.00	1,937,608.00	5,961,864.00		16,638,154.00	16,638,154.00
Other Local Revenue	8910-8929	994,898.00	248,724.00	498,110.00	1,621,177.00	0.00		3,363,909.00	3,363,909.00
Interfund Transfers In	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources		88,467,582.00	91,318,257.00	60,753,745.00	63,492,599.00	47,542,650.00	0.00	828,562,166.00	828,562,166.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	31,128,573.00	30,300,034.00	33,096,623.00	34,723,056.00	13,242,787.00		349,701,446.00	349,701,446.00
Classified Salaries	2000-2999	8,433,252.00	8,752,161.00	8,469,559.00	10,943,246.00	3,012,805.00		105,054,315.00	105,054,315.00
Employee Benefits	3000-3999	14,868,948.00	16,063,734.00	14,577,302.00	15,212,047.00	19,636,478.00		185,958,158.00	185,958,158.00
Books and Supplies	4000-4999	3,190,581.00	2,801,973.00	14,641,114.00	4,992,952.00	21,198,554.00		68,386,311.00	68,386,311.00
Services	5000-5999	5,071,665.00	5,381,326.00	5,340,239.00	7,112,829.00	13,557,539.00		78,298,719.00	78,298,719.00
Capital Outlay	6000-6599	1,037,881.00	1,298,793.00	1,089,156.00	647,956.00	5,390,671.00		13,911,797.00	13,911,797.00
Other Outgo	7000-7499	746,786.00	243,271.00	186,408.00	228,393.00	(1,736,965.00)		469,610.00	469,610.00
Interfund Transfers Out	7600-7629	1,324,034.00	886,718.00	2,668,081.00	(773,150.00)	2,369,985.00		8,698,487.00	8,698,487.00
All Other Financing Uses	7630-7699	2,242,039.00	2,242,039.00	2,242,039.00	2,242,033.00			26,904,462.00	26,904,462.00
TOTAL DISBURSEMENTS		68,043,759.00	67,970,049.00	82,310,527.00	75,329,362.00	76,671,834.00	0.00	837,383,305.00	837,383,305.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	85,331.00	14,464.00	295,159.00	238,375.00			32,593,237.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		85,331.00	14,464.00	295,159.00	238,375.00	0.00	0.00	32,593,237.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	196,073.00	104,393.00	1,957,284.00	967,849.00			44,923,596.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		196,073.00	104,393.00	1,957,284.00	967,849.00	0.00	0.00	44,923,596.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(110,742.00)	(89,929.00)	(1,662,125.00)	(729,474.00)	0.00	0.00	(12,330,359.00)	
E. NET INCREASE/DECREASE (B - C + D)		20,313,081.00	23,258,279.00	(23,218,907.00)	(12,566,237.00)	(29,129,184.00)	0.00	(21,151,498.00)	(8,821,139.00)
F. ENDING CASH (A + E)		97,140,778.00	120,399,057.00	97,180,150.00	84,613,913.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								55,484,729.00	

ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
A. BEGINNING CASH	Object JUNE	84,613,913.00	70,769,034.00	53,115,116.00	66,111,440.00	53,752,548.00	48,313,549.00	87,907,252.00	78,878,308.00
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	25,793,651.00	25,793,651.00	66,821,617.00	46,428,573.00	46,428,573.00	66,821,617.00	46,428,573.00	46,428,573.00
Principal Apportionment									
Property Taxes	8020-8079	0.00	320,801.00	0.00	0.00	0.00	19,465,295.00	865,124.00	320,601.00
Miscellaneous Funds	8080-8099	0.00	(64,813.00)	(54,185.00)	(17,095.00)	(17,095.00)	(33,624.00)	(540,933.00)	(111,531.00)
Federal Revenue	8100-8299	60,040.00	347,663.00	4,032,926.00	1,333,028.00	302,176.00	16,280,350.00	546,923.00	1,595,465.00
Other State Revenue	8300-8599	1,611,980.00	6,446,322.00	3,015,446.00	3,205,017.00	11,103,891.00	2,751,309.00	5,670,786.00	4,037,894.00
Other Local Revenue	8600-8799	180,523.00	52,139.00	469,701.00	1,614,518.00	333,876.00	764,500.00	825,927.00	362,973.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		27,646,194.00	32,895,563.00	74,285,505.00	52,564,041.00	58,151,421.00	106,049,447.00	53,796,400.00	52,633,975.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,436,358.00	26,558,612.00	31,822,756.00	33,000,559.00	26,844,960.00	28,884,988.00	27,487,477.00	30,567,150.00
Classified Salaries	2000-2999	3,005,281.00	6,861,696.00	8,575,659.00	9,316,766.00	9,413,626.00	9,882,391.00	9,835,186.00	8,558,515.00
Employee Benefits	3000-3999	1,644,559.00	6,011,378.00	14,634,778.00	13,998,226.00	17,860,832.00	18,121,230.00	17,668,192.00	16,271,350.00
Books and Supplies	4000-4999	463,029.00	1,754,633.00	1,914,976.00	1,444,826.00	1,736,165.00	1,543,882.00	1,371,689.00	1,195,410.00
Services	5000-5999	8,600,134.00	4,640,755.00	4,728,710.00	5,038,683.00	4,495,866.00	5,424,640.00	4,893,841.00	3,625,656.00
Capital Outlay	6000-6999	10,390.00	79,005.00	78,695.00	255,270.00	170,723.00	204,639.00	195,290.00	256,515.00
Other Outgo	7000-7499	20,692.00	22,316.00	82,219.00	36,277.00	40,733.00	36,282.00	28,504.00	122,282.00
Interfund Transfers Out	7500-7629	326,088.00	0.00	326,087.00	0.00	935,568.00	0.00	317,548.00	317,548.00
All Other Financing Uses	7630-7699	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00	2,242,039.00
TOTAL DISBURSEMENTS		18,748,570.00	48,170,434.00	64,405,919.00	65,332,646.00	63,740,512.00	66,340,091.00	64,039,766.00	63,156,465.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	38,877,616.00	727,928.00	3,447,772.00	1,646,960.00	230,015.00	341,195.00	1,288,494.00	58,855.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	727,928.00	3,447,772.00	1,646,960.00	230,015.00	341,195.00	1,288,494.00	58,855.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610	61,620,119.00	3,106,975.00	331,034.00	1,237,247.00	79,923.00	456,848.00	74,072.00	436,112.00
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	3,106,975.00	331,034.00	1,237,247.00	79,923.00	456,848.00	74,072.00	436,112.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	(22,742,503.00)	3,116,738.00	409,713.00	150,092.00	(115,653.00)	1,214,422.00	(377,257.00)
E. NET INCREASE/DECREASE (B - C + D)		(13,844,879.00)	(17,653,918.00)	12,996,324.00	(12,358,892.00)	(5,438,999.00)	39,593,703.00	(9,028,944.00)	(10,899,747.00)
F. ENDING CASH (A + E)		70,769,034.00	53,115,116.00	66,111,440.00	53,752,548.00	48,313,549.00	87,907,252.00	78,878,308.00	67,978,561.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE	67,978,561.00	87,832,117.00	108,419,123.00	91,488,653.00				
A. BEGINNING CASH									
B. RECEIPTS		66,821,617.00	46,428,573.00	46,428,573.00	51,783,399.00	15,038,216.00		597,445,206.00	
LCFF/Revenue Limit Sources	8010-8019								
Principal Apportionment									
Property Taxes	8020-8079	0.00	19,785,895.00	1,730,248.00	2,648,771.00			45,136,535.00	
Miscellaneous Funds	8080-8099	(55,054.00)	(75,860.00)	(270,963.00)	(493,301.00)	(433,911.00)		(2,188,365.00)	
Federal Revenue	8100-8299	12,994,610.00	11,225,659.00	11,079,114.00	4,606,551.00	6,705,168.00		71,109,673.00	
Other State Revenue	8300-8599	4,219,766.00	7,567,527.00	150,292.00	1,002,571.00	12,390,949.00		63,173,750.00	
Other Local Revenue	8600-8799	579,115.00	1,247,774.00	796,056.00	1,602,449.00	4,930,603.00		13,760,154.00	
Interfund Transfers In	8810-8929	994,898.00	248,724.00	499,110.00	1,628,256.00	(7,079.00)		3,363,909.00	
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL RECEIPTS		85,554,952.00	86,428,292.00	60,412,430.00	62,778,696.00	38,623,946.00	0.00	791,820,862.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	31,187,822.00	30,357,705.00	33,159,623.00	34,789,146.00	13,269,896.00		350,387,052.00	
Classified Salaries	2000-2999	8,434,003.00	8,752,940.00	8,470,313.00	10,944,220.00	3,013,073.00		105,063,669.00	
Employee Benefits	3000-3999	14,954,965.00	16,156,662.00	14,661,632.00	15,300,049.00	19,750,076.00		187,033,929.00	
Books and Supplies	4000-4999	1,690,595.00	1,484,683.00	7,757,894.00	2,645,618.00	11,232,484.00		36,235,884.00	
Services	5000-5999	5,024,769.00	5,331,566.00	5,290,860.00	7,047,058.00	13,432,174.00		77,574,712.00	
Capital Outlay	6000-6599	291,837.00	365,202.00	306,255.00	182,196.00	1,515,760.00		3,911,797.00	
Other Outgo	7000-7499	362,630.00	118,129.00	90,517.00	110,905.00	(843,449.00)		228,037.00	
Interfund Transfers Out	7600-7629	1,324,034.00	886,718.00	2,668,081.00	1,596,815.00	0.00		8,698,487.00	
All Other Financing Uses	7630-7699	2,242,039.00	2,242,039.00	2,242,039.00	2,242,033.00	0.00		26,904,462.00	
TOTAL DISBURSEMENTS		65,512,694.00	65,695,644.00	74,647,214.00	74,858,040.00	61,370,034.00	0.00	796,018,029.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	124,470.00	21,097.00	430,538.00	347,709.00			47,542,649.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		124,470.00	21,097.00	430,538.00	347,709.00	0.00	0.00	47,542,649.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	313,172.00	166,739.00	3,126,224.00	1,545,874.00			72,494,339.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		313,172.00	166,739.00	3,126,224.00	1,545,874.00	0.00	0.00	72,494,339.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(188,702.00)	(145,642.00)	(2,695,686.00)	(1,198,165.00)	0.00	0.00	(24,951,690.00)	
E. NET INCREASE/DECREASE (B - C + D)		19,853,556.00	20,587,006.00	(16,930,470.00)	(13,277,509.00)	(22,746,088.00)	0.00	(29,148,857.00)	0.00
F. ENDING CASH (A + E)		87,832,117.00	108,419,123.00	91,488,653.00	78,211,144.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								55,465,058.00	

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: Education Center

Date: May 21, 2015

Place: Education Center

Date: May 27, 2015

Time: 05:30 PM

Adoption Date: June 03, 2015

Signed: \_\_\_\_\_

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

Contact person for additional information on the budget reports:

Name: Jacque Canfield

Telephone: 559-457-3907

Title: Fiscal Services Executive Officer

E-mail: Jacque.Canfield@fresnounified.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 03, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 35,835,501.00
Less: Amount of total liabilities reserved in budget:	\$ 27,296,666.00
Estimated accrued but unfunded liabilities:	\$ 8,538,835.00

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

\_\_\_\_\_  
\_\_\_\_\_

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

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

Date of Meeting: Jun 03, 2015

For additional information on this certification, please contact:

Name: Jacquie Canfield

Title: Fiscal Services Executive Officer

Telephone: 559-457-3907

E-mail: Jacquie.Canfield@fresnounified.org

## Current Expense Formula/Minimum Classroom Compensation

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	327,537,946.00	301	2,617,786.00	303	324,920,160.00	305	9,699,719.00		307	315,220,441.00	309
2000 - Classified Salaries	100,134,330.00	311	1,504,896.00	313	98,629,434.00	315	6,348,099.00		317	92,281,335.00	319
3000 - Employee Benefits (Excluding 3800)	163,886,811.00	321	30,907,555.00	323	132,979,256.00	325	5,344,893.00		327	127,634,363.00	329
4000 - Books, Supplies Equip Replace. (6500)	46,142,873.35	331	2,595,389.00	333	43,547,484.35	335	4,395,965.72		337	39,151,518.63	339
5000 - Services. . . & 7300 - Indirect Costs	67,161,029.00	341	3,846,181.00	343	63,314,848.00	345	13,038,031.00		347	50,276,817.00	349
TOTAL					663,391,182.35	365	TOTAL			624,564,474.63	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	
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. . . . .			56.82%
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) . . . . .	56.82%
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). . . . .	624,564,474.63
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	349,701,446.00	301	3,778,640.00	303	345,922,806.00	305	9,227,456.00		307	336,695,350.00	309
2000 - Classified Salaries	105,054,315.00	311	1,542,932.00	313	103,511,383.00	315	6,419,208.00		317	97,092,175.00	319
3000 - Employee Benefits (Excluding 3800)	185,958,158.00	321	32,655,178.00	323	153,302,980.00	325	5,745,441.00		327	147,557,539.00	329
4000 - Books, Supplies Equip Replace. (6500)	69,868,727.00	331	3,592,889.00	333	66,275,838.00	335	4,547,030.00		337	61,728,808.00	339
5000 - Services. . . & 7300 - Indirect Costs	76,192,293.00	341	3,979,106.00	343	72,213,187.00	345	13,196,203.00		347	59,016,984.00	349
TOTAL					741,226,194.00	365	TOTAL			702,090,856.00	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. . . . .			55.00%
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) . . . . .	55.00%
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). . . . .	702,090,856.00
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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	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	410,528,664.67		410,528,664.67			410,528,664.67	
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	34,376,472.00		34,376,472.00			34,376,472.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	281,486,928.00		281,486,928.00			281,486,928.00	
Compensated Absences Payable	2,625,431.00		2,625,431.00			2,625,431.00	
Governmental activities long-term liabilities	729,017,495.67	0.00	729,017,495.67	0.00	0.00	729,017,495.67	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) 18,543,382.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 543,234,715.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.41%

**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)	15,643,547.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	7,803,661.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	202,457.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,643,253.11
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)	4,291.11
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)	26,297,209.22
9. Carry-Forward Adjustment (Part IV, Line F)	(537,337.95)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,759,871.27

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	414,825,657.68
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	93,531,432.55
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	51,506,443.12
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	12,476,781.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	884,552.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,078,630.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	6,972,773.00
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)	1,001,693.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,103,076.00
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)	74,871,500.89
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)	121,547.89
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)	6,294,905.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,248,818.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	46,158,583.00
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)	721,076,393.13

**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)

3.65%

**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)

3.57%

**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>26,297,209.22</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(1,638,219.21)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(1,545,022.27)</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 (3.28%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.28%) times Part III, Line B18); zero if positive	<u>(537,337.95)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(537,337.95)</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>3.57%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-268,668.98) is applied to the current year calculation and the remainder (\$-268,668.97) is deferred to one or more future years:	<u>3.61%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-179,112.65) is applied to the current year calculation and the remainder (\$-358,225.30) is deferred to one or more future years:	<u>3.62%</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>(537,337.95)</u>

Approved indirect cost rate: 3.28%  
Highest rate used in any program: 3.28%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	37,888,410.00	1,242,740.00	3.28%
01	3025	90,282.00	2,961.00	3.28%
01	3060	221,521.00	7,266.00	3.28%
01	3061	40,554.00	1,330.00	3.28%
01	3180	314,822.00	10,326.00	3.28%
01	3181	399,121.00	13,091.00	3.28%
01	3310	12,848,875.00	421,443.00	3.28%
01	3315	350,377.00	11,493.00	3.28%
01	3320	630,970.00	20,696.00	3.28%
01	3327	768,653.00	25,212.00	3.28%
01	3345	2,122.00	69.00	3.25%
01	3385	92,829.00	3,045.00	3.28%
01	3550	1,018,624.00	33,411.00	3.28%
01	4035	4,690,648.00	153,902.00	3.28%
01	4124	912,863.00	29,941.00	3.28%
01	4201	63,626.00	1,273.00	2.00%
01	4203	1,565,391.00	31,308.00	2.00%
01	4510	53,835.00	1,766.00	3.28%
01	5370	1,618,210.00	53,077.00	3.28%
01	5810	1,423,631.00	43,497.00	3.06%
01	6010	3,669,140.00	120,348.00	3.28%
01	6230	394,438.00	12,938.00	3.28%
01	6385	67,301.00	2,207.00	3.28%
01	6500	73,035,164.00	2,395,554.00	3.28%
01	6510	1,360,779.00	44,634.00	3.28%
01	6512	4,835,006.72	158,588.00	3.28%
01	6515	24,182.00	793.00	3.28%
01	6520	439,808.00	14,426.00	3.28%
01	7220	494,074.00	16,206.00	3.28%
01	7400	7,646,025.83	156,883.00	2.05%
01	7405	3,404,546.68	111,553.00	3.28%
01	9010	8,667,202.00	98,458.00	1.14%
11	3555	104,764.00	3,436.00	3.28%
12	5025	952,397.00	31,238.00	3.28%
12	5320	201,358.00	6,605.00	3.28%
12	6052	38,730.00	1,270.00	3.28%
12	6105	8,996,165.00	295,074.00	3.28%
61	5310	46,158,583.00	1,514,002.00	3.28%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	9,694,580.00		2,208,000.00	11,902,580.00
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)		9,694,580.00	0.00	2,208,000.00	11,902,580.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	7,135,127.00			7,135,127.00
2. Classified Salaries	2000-2999	89,555.00			89,555.00
3. Employee Benefits	3000-3999	2,416,435.00			2,416,435.00
4. Books and Supplies	4000-4999	0.00		2,208,000.00	2,208,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	53,463.00			53,463.00
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 )		9,694,580.00	0.00	2,208,000.00	11,902,580.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<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 Act.

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



Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	629,757,418.00	1.69%	640,413,376.00	2.62%	657,203,511.00
2. Federal Revenues	8100-8299	228,161.00	0.00%	228,161.00	0.00%	228,161.00
3. Other State Revenues	8300-8599	51,194,467.00	-72.04%	14,315,205.00	0.00%	14,315,205.00
4. Other Local Revenues	8600-8799	7,386,018.00	-9.18%	6,708,018.00	0.00%	6,708,018.00
5. Other Financing Sources						
a. Transfers In	8900-8929	7,500.00	0.00%	7,500.00	0.00%	7,500.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(68,163,397.00)	1.35%	(69,084,913.00)	1.16%	(69,886,080.00)
6. Total (Sum lines A1 thru A5c)		620,410,167.00	-4.48%	592,587,347.00	2.70%	608,576,315.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				277,932,878.00		284,167,354.00
b. Step & Column Adjustment				1,004,476.00		1,004,476.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				5,230,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	277,932,878.00	2.24%	284,167,354.00	0.35%	285,171,830.00
2. Classified Salaries						
a. Base Salaries				69,549,865.00		70,120,775.00
b. Step & Column Adjustment				570,910.00		570,910.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	69,549,865.00	0.82%	70,120,775.00	0.81%	70,691,685.00
3. Employee Benefits	3000-3999	140,414,452.00	-0.33%	139,945,973.00	1.29%	141,748,481.00
4. Books and Supplies	4000-4999	46,409,721.00	-59.80%	18,656,703.00	0.00%	18,656,703.00
5. Services and Other Operating Expenditures	5000-5999	54,751,562.00	2.19%	55,952,562.00	1.25%	56,653,562.00
6. Capital Outlay	6000-6999	12,178,702.00	-82.11%	2,178,702.00	0.00%	2,178,702.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,176,036.00	0.00%	2,176,036.00	0.00%	2,176,036.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(8,633,678.00)	0.00%	(8,633,678.00)	0.00%	(8,633,678.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,342,078.00	0.00%	5,342,078.00	0.00%	5,342,078.00
b. Other Uses	7630-7699	26,904,462.00	0.00%	26,904,462.00	0.00%	26,904,462.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		627,026,078.00	-4.82%	596,810,967.00	0.68%	600,889,861.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(6,615,911.00)		(4,223,620.00)		7,686,454.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		52,053,297.23		45,437,386.23		41,213,766.23
2. Ending Fund Balance (Sum lines C and D1)		45,437,386.23		41,213,766.23		48,900,220.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,763,643.99		1,763,643.99		1,763,643.99
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,100,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	38,573,742.24		39,450,122.24		47,136,576.24
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		45,437,386.23		41,213,766.23		48,900,220.23

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	38,573,742.24		39,450,122.24		47,136,576.24
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>38,573,742.24</b>		<b>39,450,122.24</b>		<b>47,136,576.24</b>
<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.						

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%	
2. Federal Revenues	8100-8299	77,581,512.00	-8.64%	70,881,512.00	0.00%	70,881,512.00
3. Other State Revenues	8300-8599	49,798,545.00	-1.89%	48,858,545.00	0.00%	48,858,545.00
4. Other Local Revenues	8600-8799	9,252,136.00	-23.78%	7,052,136.00	0.00%	7,052,136.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	68,163,397.00	1.35%	69,084,913.00	1.16%	69,886,080.00
6. Total (Sum lines A1 thru A5c)		208,151,999.00	-4.28%	199,233,515.00	0.40%	200,034,682.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				71,768,568.00		66,199,698.00
b. Step & Column Adjustment				461,796.00		461,796.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,030,666.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,768,568.00	-7.76%	66,199,698.00	0.70%	66,661,494.00
2. Classified Salaries						
a. Base Salaries				35,504,450.00		34,942,894.00
b. Step & Column Adjustment				200,000.00		200,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(761,556.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,504,450.00	-1.58%	34,942,894.00	0.57%	35,142,894.00
3. Employee Benefits	3000-3999	45,543,706.00	3.39%	47,087,956.00	0.00%	47,087,956.00
4. Books and Supplies	4000-4999	21,976,590.00	-20.01%	17,579,181.00	0.85%	17,729,181.00
5. Services and Other Operating Expenditures	5000-5999	23,547,157.00	-8.18%	21,622,150.00	0.00%	21,622,150.00
6. Capital Outlay	6000-6999	1,733,095.00	0.00%	1,733,095.00	0.00%	1,733,095.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	400,000.00	0.00%	400,000.00	0.00%	400,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,527,252.00	-3.70%	6,285,679.00	0.00%	6,285,679.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,356,409.00	0.00%	3,356,409.00	0.00%	3,356,409.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		210,357,227.00	-5.30%	199,207,062.00	0.41%	200,018,858.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,205,228.00)		26,453.00		15,824.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,205,228.00		0.00		26,453.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		26,453.00		42,277.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00		26,453.00		42,277.00
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						
(Line D3f must agree with line D2)		0.00		26,453.00		42,277.00

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					
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.						
Adjustments for expiring grants						

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	629,757,418.00	1.69%	640,413,376.00	2.62%	657,203,511.00
2. Federal Revenues	8100-8299	77,809,673.00	-8.61%	71,109,673.00	0.00%	71,109,673.00
3. Other State Revenues	8300-8599	100,993,012.00	-37.45%	63,173,750.00	0.00%	63,173,750.00
4. Other Local Revenues	8600-8799	16,638,154.00	-17.30%	13,760,154.00	0.00%	13,760,154.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,363,909.00	0.00%	3,363,909.00	0.00%	3,363,909.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		828,562,166.00	-4.43%	791,820,862.00	2.12%	808,610,997.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				349,701,446.00		350,367,052.00
b. Step & Column Adjustment				1,466,272.00		1,466,272.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(800,666.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	349,701,446.00	0.19%	350,367,052.00	0.42%	351,833,324.00
2. Classified Salaries						
a. Base Salaries				105,054,315.00		105,063,669.00
b. Step & Column Adjustment				770,910.00		770,910.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(761,556.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	105,054,315.00	0.01%	105,063,669.00	0.73%	105,834,579.00
3. Employee Benefits	3000-3999	185,958,158.00	0.58%	187,033,929.00	0.96%	188,836,437.00
4. Books and Supplies	4000-4999	68,386,311.00	-47.01%	36,235,884.00	0.41%	36,385,884.00
5. Services and Other Operating Expenditures	5000-5999	78,298,719.00	-0.92%	77,574,712.00	0.90%	78,275,712.00
6. Capital Outlay	6000-6999	13,911,797.00	-71.88%	3,911,797.00	0.00%	3,911,797.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,576,036.00	0.00%	2,576,036.00	0.00%	2,576,036.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,106,426.00)	11.47%	(2,347,999.00)	0.00%	(2,347,999.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,698,487.00	0.00%	8,698,487.00	0.00%	8,698,487.00
b. Other Uses	7630-7699	26,904,462.00	0.00%	26,904,462.00	0.00%	26,904,462.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		837,383,305.00	-4.94%	796,018,029.00	0.61%	800,908,719.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(8,821,139.00)		(4,197,167.00)		7,702,278.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		54,258,525.23		45,437,386.23		41,240,219.23
2. Ending Fund Balance (Sum lines C and D1)		45,437,386.23		41,240,219.23		48,942,497.23
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,763,643.99		1,763,643.99		1,763,643.99
b. Restricted	9740	0.00		26,453.00		42,277.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	5,100,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	38,573,742.24		39,450,122.24		47,136,576.24
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		45,437,386.23		41,240,219.23		48,942,497.23
(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	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	38,573,742.24		39,450,122.24		47,136,576.24
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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)		38,573,742.24		39,450,122.24		47,136,576.24
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.61%		4.96%		5.89%
<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)		66,565.90		66,465.90		66,365.90
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		837,383,305.00		796,018,029.00		800,908,719.00
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)		837,383,305.00		796,018,029.00		800,908,719.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		16,747,666.10		15,920,360.58		16,018,174.38
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)		16,747,666.10		15,920,360.58		16,018,174.38
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	721,464,770.35
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	72,809,025.12
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	884,552.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,844,058.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	752,323.00
5. Interfund Transfers Out	All	9300	7600-7629	8,743,759.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,870,734.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				24,095,426.00
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	0.00
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)				624,560,319.23

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		66,534.12
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,387.07
<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.)	562,674,575.00	8,483.18
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)	562,674,575.00	8,483.18
B. Required effort (Line A.2 times 90%)	506,407,117.50	7,634.86
C. Current year expenditures (Line I.E and Line II.B)	624,560,319.23	9,387.07
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>
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(1,767,740.00)	0.00	(1,851,625.00)				
Other Sources/Uses Detail					3,369,909.00	8,743,759.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	60,975.00	0.00	3,436.00	0.00				
Other Sources/Uses Detail					3,887,350.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	240,470.00	0.00	334,187.00	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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	528,230.00	0.00						
Other Sources/Uses Detail					4,587,699.00	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					0.00	31,976,581.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	49,887.00	0.00						
Other Sources/Uses Detail					0.00	13,500.00		
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	475,368.00	0.00						
Other Sources/Uses Detail					27,388,882.00	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	314,257.00	0.00	1,514,002.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	98,553.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
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
TOTALS	1,767,740.00	(1,767,740.00)	1,851,625.00	(1,851,625.00)	42,733,840.00	42,733,840.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,785,784.00)	0.00	(2,106,426.00)	3,363,909.00	8,698,487.00		
Other Sources/Uses Detail								
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	73,832.00	0.00	2,714.00	0.00	3,842,078.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	316,215.00	0.00	388,567.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	407,560.00	0.00						
Other Sources/Uses Detail					7,792,153.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	72,267,372.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	297,613.00	0.00						
Other Sources/Uses Detail					0.00	7,500.00		
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	236,754.00	0.00			66,575,219.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,100,000.00		
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	291,000.00	0.00	1,715,145.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	162,810.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,785,784.00	(1,785,784.00)	2,106,426.00	(2,106,426.00)	85,073,359.00	85,073,359.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

### 1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form 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)	68,930.75	68,530.26	0.6%	Met
Second Prior Year (2013-14)	65,805.22	66,324.91	N/A	Met
First Prior Year (2014-15)	65,842.59	66,534.12	N/A	Met
Budget Year (2015-16)	66,565.90			

### 1B. Comparison of District ADA to the Standard

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

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)	71,005	73,689	N/A	Met
Second Prior Year (2013-14)	70,202	70,335	N/A	Met
First Prior Year (2014-15)	70,359	70,867	N/A	Met
Budget Year (2015-16)	70,857			

### 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)	68,394	73,689	92.8%
Second Prior Year (2013-14)	66,325	70,335	94.3%
First Prior Year (2014-15)	66,534	70,867	93.9%
Historical Average Ratio:			93.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.2%

**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)	66,566	70,857	93.9%	Met
1st Subsequent Year (2016-17)	66,466	70,757	93.9%	Met
2nd Subsequent Year (2017-18)	66,366	70,657	93.9%	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 MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:  
(required if NOT met)



#### 4. CRITERION: LCFF Revenue

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

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

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

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

#### 4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

#### 4A1. Calculating the District's LCFF Revenue Standard

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

##### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)		709,843,125.00	719,830,630.00	736,190,722.00

		Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	66,534.12	66,565.90	66,465.90	66,365.90
b.	Prior Year ADA (Funded)		66,534.12	66,565.90	66,465.90
c.	Difference (Step 1a minus Step 1b)		31.78	(100.00)	(100.00)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.05%	-0.15%	-0.15%

		Prior Year LCFF Funding	1st Subsequent Year	2nd Subsequent Year
a.	Prior Year LCFF Funding	538,942,088.00	629,757,418.00	640,413,376.00
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)	90,599,943.00	11,469,967.00	17,621,413.00
d.	Economic Recovery Target Funding (current year increment)			
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	90,599,943.00	11,469,967.00	17,621,413.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	16.81%	1.82%	2.75%

		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		16.86%	1.67%	2.60%	
LCFF Revenue Standard (Step 3, plus/minus 1%):		15.86% to 17.86%	.67% to 2.67%	1.60% to 3.60%	

#### 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)	45,140,538.00	45,140,538.00	41,140,538.00	41,140,538.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

#### 4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

##### Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	541,115,422.00	631,929,786.00	642,588,847.00	659,382,084.00
District's Projected Change in LCFF Revenue:		16.78%	1.69%	2.61%
LCFF Revenue Standard:		15.86% to 17.86%	.67% to 2.67%	1.60% to 3.60%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	325,615,729.77	360,353,302.95	90.4%
Second Prior Year (2013-14)	382,019,890.56	436,299,371.82	87.6%
First Prior Year (2014-15)	433,231,493.00	505,552,037.00	85.7%
	Historical Average Ratio:		87.9%

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

**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)	487,897,195.00	594,779,538.00	82.0%	Not Met
1st Subsequent Year (2016-17)	494,234,102.00	564,564,427.00	87.5%	Met
2nd Subsequent Year (2017-18)	497,611,996.00	568,643,321.00	87.5%	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)

One-purchases are planned for the 2015/16 budget year and these funds have been reserved in non-personnel lines.

**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):	16.86%	1.67%	2.60%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>6.86% to 26.86%</b>	<b>-8.33% to 11.67%</b>	<b>-7.40% to 12.60%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	11.86% to 21.86%	-3.33% to 6.67%	-2.40% to 7.60%

**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)	71,919,613.00		
Budget Year (2015-16)	77,809,673.00	8.19%	Yes
1st Subsequent Year (2016-17)	71,109,673.00	-8.61%	Yes
2nd Subsequent Year (2017-18)	71,109,673.00	0.00%	No

**Explanation:**  
(required if Yes)

Planned reduction of usage of restricted carryover funds

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	71,695,807.00		
Budget Year (2015-16)	100,993,012.00	40.86%	Yes
1st Subsequent Year (2016-17)	63,173,750.00	-37.45%	Yes
2nd Subsequent Year (2017-18)	63,173,750.00	0.00%	No

**Explanation:**  
(required if Yes)

Planned reduction for one-time funds that will be utilized.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	19,487,338.00		
Budget Year (2015-16)	16,638,154.00	-14.62%	Yes
1st Subsequent Year (2016-17)	13,760,154.00	-17.30%	Yes
2nd Subsequent Year (2017-18)	13,760,154.00	0.00%	No

**Explanation:**  
(required if Yes)

Planned changes in local grants

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	44,779,517.35		
Budget Year (2015-16)	68,386,311.00	52.72%	Yes
1st Subsequent Year (2016-17)	36,235,884.00	-47.01%	Yes
2nd Subsequent Year (2017-18)	36,385,884.00	0.41%	No

**Explanation:**  
(required if Yes)

Planned utilization of one-time funds

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

First Prior Year (2014-15)	69,012,654.00		
Budget Year (2015-16)	78,298,719.00	13.46%	No
1st Subsequent Year (2016-17)	77,574,712.00	-0.92%	No
2nd Subsequent Year (2017-18)	78,275,712.00	0.90%	No

**Explanation:**  
(required if Yes)

--

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
----------------------------	--------	--------------------------------------	--------

**Total Federal, Other State, and Other Local Revenue (Criterion 6B)**

First Prior Year (2014-15)	163,102,758.00		
Budget Year (2015-16)	195,440,839.00	19.83%	Met
1st Subsequent Year (2016-17)	148,043,577.00	-24.25%	Not Met
2nd Subsequent Year (2017-18)	148,043,577.00	0.00%	Met

**Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)**

First Prior Year (2014-15)	113,792,171.35		
Budget Year (2015-16)	146,685,030.00	28.91%	Not Met
1st Subsequent Year (2016-17)	113,810,596.00	-22.41%	Not Met
2nd Subsequent Year (2017-18)	114,661,596.00	0.75%	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)

Planned reduction of usage of restricted carryover funds

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

Planned reduction for one-time funds that will be utilized.

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

Planned changes in local grants

- 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)

Planned utilization of one-time funds

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

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## 7. CRITERION: Facilities Maintenance

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

### 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? No
- 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) 0.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	837,383,305.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	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	837,383,305.00	25,121,499.15	26,127,484.00	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)	0.00	51,718,779.24	44,299,965.24
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	66,570,938.46	0.00	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	0.00
d. Available Reserves (Lines 1a through 1c)	66,570,938.46	51,718,779.24	44,299,965.24
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	615,308,466.78	649,022,993.31	721,464,770.35
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)	615,308,466.78	649,022,993.31	721,464,770.35
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	10.8%	8.0%	6.1%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>3.6%</b>	<b>2.7%</b>	<b>2.0%</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)	(3,809,887.12)	366,747,158.88	1.0%	Met
Second Prior Year (2013-14)	(8,767,301.53)	440,935,981.33	2.0%	Met
First Prior Year (2014-15)	(10,116,735.00)	510,939,387.00	2.0%	Met
Budget Year (2015-16) (Information only)	(6,615,911.00)	627,026,078.00		

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

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

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

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

## 9. CRITERION: Fund Balance

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

Percentage Level <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)	71,035,943.70	74,747,220.88	N/A		Met
Second Prior Year (2013-14)	72,928,311.88	70,937,333.76	2.7%		Not Met
First Prior Year (2014-15)	58,034,647.76	62,170,032.23	N/A		Met
Budget Year (2015-16) (Information only)	52,053,297.23				

<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):	66,566	66,466	66,366
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</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):

No

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

**10B. Calculating the District's Reserve Standard**

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	837,383,305.00	796,018,029.00	800,908,719.00
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)	837,383,305.00	796,018,029.00	800,908,719.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	16,747,666.10	15,920,360.58	16,018,174.38
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</b> <b>(Greater of Line B5 or Line B6)</b>	<b>16,747,666.10</b>	<b>15,920,360.58</b>	<b>16,018,174.38</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)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	38,573,742.24	39,450,122.24	47,136,576.24
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	38,573,742.24	39,450,122.24	47,136,576.24
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.61%	4.96%	5.89%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>16,747,666.10</b>	<b>15,920,360.58</b>	<b>16,018,174.38</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?

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 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)?

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard: **-10.0% to +10.0%  
or -\$20,000 to +\$20,000**

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2014-15)	(60,278,036.00)			
Budget Year (2015-16)	(68,163,397.00)	7,885,361.00	13.1%	Not Met
1st Subsequent Year (2016-17)	(69,252,951.00)	1,089,554.00	1.6%	Met
2nd Subsequent Year (2017-18)	(70,554,118.00)	1,301,167.00	1.9%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2014-15)	3,369,909.00			
Budget Year (2015-16)	3,363,909.00	(6,000.00)	-0.2%	Met
1st Subsequent Year (2016-17)	3,363,909.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	3,363,909.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	8,743,759.00			
Budget Year (2015-16)	8,698,487.00	(45,272.00)	-0.5%	Met
1st Subsequent Year (2016-17)	8,698,487.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	8,698,487.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
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)

Planned increase to restricted funds due to one-time expenses

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

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

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				
Certificates of Participation				
General Obligation Bonds	32	General Obligation Bonds	General Obligation Bonds	449,651,040
Supp Early Retirement Program	1	General Fund	General Fund	7,776,792
State School Building Loans				
Compensated Absences				

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

TOTAL:				457,427,832

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	36,125,489	38,112,369	32,532,950	32,768,272
Supp Early Retirement Program	7,776,792			
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	43,902,281	38,112,369	32,532,950	32,768,272
Has total annual payment increased over prior year (2014-15)?	No	No	No	No

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**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)

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**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?

Yes

- b. Do benefits continue past age 65?

Yes

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

Retirees after 2007 have monthly payments to the retirement reserve, co-pays and deductibles to meet. Retirees under the age of 65 have an additional monthly contribution similar to active employees.

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

26,689,011

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

819,651,671.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

819,651,671.00

- 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

March 2014

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)

72,997,230.00

76,647,091.00

80,479,446.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

33,637,812.00

32,708,759.00

32,708,759.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

29,110,824.00

29,110,824.00

29,110,824.00

- d. Number of retirees receiving OPEB benefits

4,851

4,851

4,851



## 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)

Yes

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:

Worker's Compensation and Liability are supported by a percentage of payroll. Actuarials are done frequently. Defined Benefits is an IRS approved program for part time employees. It is supported by a percentage of payroll for those employees. An actuarial is done to determine the employer payroll percentage.

3. Self-Insurance Liabilities

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

52,918,174.00

8,538,835.00

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)
125,204,189.00	125,204,189.00	125,204,189.00
125,204,189.00	125,204,189.00	125,204,189.00

## 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	3,762.0	3,748.0	3,748.0	3,748.0

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

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

No

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:

- 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:

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:

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

3,049,433

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
56,423,718	56,423,718	56,423,718
86.0%	86.0%	86.0%
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
3,261,994	3,261,994	3,261,994
0.0%	0.0%	0.0%

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

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

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

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

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


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

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	2,474.0	2,435.0	2,435.0	2,435.0

**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:

--

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:

--

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

957,219

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

7. Amount included for any tentative salary schedule increases

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
37,317,060	37,317,060	37,317,060
86.0%	86.0%	86.0%
0.0%	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**

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,036,691	1,036,691	1,036,691
0.0%	0.0%	0.0%

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

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

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

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

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


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

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	657.0	667.0	667.0	667.0

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

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

No

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)

**Negotiations Not Settled**

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

713,193

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
10,107,090	10,107,090	10,107,090
86.0%	86.0%	86.0%
0.0%	0.0%	0.0%

**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)
Yes	Yes	Yes
910,681	910,681	910,681
0.0%	0.0%	0.0%

**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)
Yes	Yes	Yes

### S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 03, 2015

### S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

## ADDITIONAL FISCAL INDICATORS

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?	No
A2. Is the system of personnel position control independent from the payroll system?	No
A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No
A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7. Is the district's financial system independent of the county office system?	Yes
A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)	No
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:  
(optional)

## End of School District Budget Criteria and Standards Review