



ADOPTION BUDGET

FY 2015–2016

PRESENTED TO THE BOARD OF EDUCATION

June 18, 2015

Mission Statement

Sunnyvale School District prepares all of our students with a strong foundation of skills and knowledge to succeed in their educational pursuits.

**Sunnyvale School District
Administrative Services**

Assumptions to the Adoption Budget

FY 2015-2016

Fund Balance Assumptions

1. **BEGINNING BALANCE:** The projected beginning balance for July 1, 2015 is \$ 5,958,456. This total is the result of an unrestricted balance of \$5,391,012 and a restricted balance of \$567,444. The beginning balance consists of the following:

Restricted	567,444
Revolving Cash	26,000
Stores	110,000
Reserved for site funds	140,000
Unappropriated	<u>5,115,012</u>
Beginning balance	\$5,958,456

2. **ENDING BALANCE:** The projected ending balance for June 30, 2016 is \$8,176,535. This total is the result of an unrestricted balance of \$7,081,557 and a restricted balance of \$1,094,978. The ending balance consists of the following:

Restricted	1,094,978
Revolving cash	26,000
Stores	110,000
Reserved for site funds	140,000
Unappropriated	<u>6,805,557</u>
Ending balance	\$8,176,535

3. **SURPLUS/DEFICIT:** The Adoption Budget shows General Fund surplus in the amount of \$2,218,079. This increase is due in part to one-time State funding of \$601/ADA projected for 2015-2016.
4. **RESERVE FOR ECONOMIC UNCERTAINTY:** The fund balance described in item two above does not include the \$8,777,383 set aside in the Special Reserve Fund (17) as a Reserve for Economic Uncertainties. The Special Reserve enables the District to meet the State requirement of three percent (3%) reserve. Total unrestricted reserves are projected to be 21.9 percent as of June 30, 2016.

Enrollment Assumption

AVERAGE DAILY ATTENDANCE: Average Daily Attendance is projected to be 6,649.30

Revenue Assumptions

1. STATE COST OF LIVING ADJUSTMENT: The District's projected Property Tax revenues are above the estimated entitlements under the LCFF (Local Control Funding Formula); therefore, the District remains a Basic Aid District. Property tax revenues are projected with an 8.0% increase over FY 2014-2015 levels. For the forecast years, the District's Property tax revenues are projected at an increase of 4.5 and 4.0 percent for 2016-2017 and 2017-2018 respectively.
2. EDUCATION PROTECTION ACCOUNT: Proposition 30, a Sales and Income Tax Increase Initiative, allow the State to create an Education Protection Account (EPA), from which districts will receive a yearly allocation. The Sunnyvale School District is budgeted to receive \$1,332,600.
3. ONE-TIME DISCRETIONARY FUNDING: The Adoption Budget includes one-time Proposition 98 funding of \$601/ADA; \$3,906,500.
4. LOCAL REVENUE: Parcel Tax revenues of \$ 1,046,570 are projected for FY 2015-2016.
5. SPECIAL EDUCATION: Revenue projected with 1.02% COLA increase; a per ADA rate of \$5.38. All revenue assumptions are based on FY 2014-2015 number of pupils and inter-district transfers. All Federal Special Education Revenues are not expected to increase in FY 2015-2016.
6. STATE CATEGORICAL FUNDING: The Adoption Budget includes receipt of the "hold harmless" funding that equates to the total State aid received in FY 2012-2013 or \$2,907,954. The Hold Harmless provision applies to all basic aid districts. It guarantees that districts receive as much total categorical aid as they received in 2012-2013, even if their property taxes exceed the LCFF entitlement.
7. FEDERAL FUNDING: A few major programs such as Title I - Low Income and Neglected, Title II - Teacher and Principal training and recruiting and Title III - English Language Acquisition for limited English proficient (LEP) students are adjusted to reflect preliminary entitlements. Beginning in 2015-2016, a projected 10.73% reduction in Title I funding has been included in the Adoption Budget.

8. LOTTERY: The Lottery revenue projection for FY 2015-2016 is based on \$162.00 per ADA. Of this revenue amount, \$128 is unrestricted and \$34 is restricted. The restricted lottery funds are reserved for instructional materials and/or assessment materials.
9. MANDATED SERVICES REIMBURSEMENT: Senate Bill (SB) 1016 established a Mandate Block Grant (MBG) program commencing in fiscal year 2012-2013. School districts were given a choice to receive funding in support of their mandated activities either through the Mandate Block Grant or through the traditional claims process. Ongoing funding for MBG is based on prior year average daily attendance (ADA) as of the Second Principal Apportionment. The Sunnyvale School District has elected to receive the Mandate Block Grant. The projected amount for FY 2015-2016 is \$185,555.
10. CLASS SIZE REDUCTION (CSR): CSR is continuing at grades K-3. According to LCFF requirements, the Sunnyvale School district is staffing K-3 classes at 24:1 students to teacher ratio for FY 2015-2016.
11. LEASE REVENUE. Lease revenue will reflect contracts which include cost of living adjustments. Lease revenues are budgeted at \$4,542,050.
12. ADJUSTMENTS: Potential adjustments to revenue could result from increases or decreases in ADA, fluctuations in property tax or an increase or decrease in the State's allocation of funding for schools.

Expenditure Assumptions

1. CERTIFICATED SALARIES: The total certificated FTE, including management positions, is projected to be 382.2 for FY 2015-2016, a 3.0 decrease in FTE from the 2014-2015 Second Interim Fiscal Solvency Report. Included in the FTE changes are the addition of 3 Assistant Principal positions, the addition of a Literacy and EL Support Services Coordinator and the reduction of 5 teaching positions. The Adoption Budget includes a negotiated cost of salary schedule step and column increase of 4.5% for SEA and Certificated SCCAMP units.
2. CLASSIFIED SALARIES: The total classified FTE, including management positions, is projected to be 257.1 for 2015-2016, a 6.8 increase in FTE since the 2014-2015 Second Interim Fiscal Solvency Report. Included in this number are 4 Behavior Intervention Service Supervisors, a Communications Coordinator and a Clinical Manager of Behavior Intervention Services. The Adoption Budget includes a negotiated salary schedule increase of 4.5% for the Classified SCCAMP unit and a 5% salary schedule increase for CSEA.

3. **COST OF ONE PERCENT:** The approximate cost of a one percent (1%) salary increase is as follows:

Certificated salaries	\$312,434
Classified salaries	\$133,956
Management salaries	\$ 73,123

	\$519,513

The above costs include statutory employee benefits (STRS, PERS, OASDI, Medicare, Workers Compensation and Unemployment Insurance).

4. **EMPLOYEE BENEFITS:** Based on a four year rolling average the cost of all employee benefits are budgeted to change by the following estimated percentage rates over FY 2014-2015.

Blue Cross	6.4%	Vision Service Plan	0%
Kaiser	4%	Delta Dental	0%
Unemployment	0%	Life	0%
PERS	0.073%	Worker's Compensation	0%
STRS	1.85%		

5. **SUPPLIES & SERVICES:** Expenses in these categories have been budgeted according to projected revenues.
6. **EARLY RETIREE BENEFITS.** Benefits are budgeted in accordance with contracts at \$341,700 annually.
7. **PROPERTY TAX PAYMENTS TO CHARTER SCHOOLS.** Included in the Adoption Budget are projected expenditures for property tax payments to charter schools. Magnolia Science Academy, Summit Public Charter and SPARK Charter School are projected to receive \$750,000. The budget has been increased to \$900,000 for 2016-2017 and \$1,080,000 for 2017-2018.
8. **ENCROACHMENTS ON THE GENERAL FUND:** The Special Education program contribution from the general fund is projected to be \$9,311,125. In accordance with the LCFF requirements Home to School and Special Ed Transportation are now incorporated into the Unrestricted General Fund. The restricted resource codes for transportation will be eliminated at the end of 2015-2016. Beginning in 2015-2016 the 3% contribution from the Unrestricted General Fund to the Routine Repair and Maintenance Fund has been reinstated. The 2015-2016 contribution is projected at \$2,176,644. Child Development Fund is projected to encroach by \$123,081. District is projected to subsidize the After School Education and Safety Program (ASES) at an estimated \$282,310. Due to decreased free and reduced priced meal counts and increased employee costs, the District is projected to contribute \$57,572 to the Cafeteria Fund.

9. **ADJUSTMENTS:** Adjustments to expenditures, not included in this budget, could result from the following:

Potential Increase in Expenditures

- Increased Staffing

Potential Decrease in Expenditures

- Reduction in Staffing

OTHER FUNDS: All other funds are projected to have ending balances for June 30, 2016 shown as follows:

Child Development Fund	\$ 0
Cafeteria Fund	148,442
Deferred Maintenance Fund	13,550
Special Reserve Fund (Economic Uncertainty)	8,777,383
Building Fund	2,851,410
Capital Facilities Fund	3,465,871

GENERAL FUND
Unrestricted and Restricted Combined

2015-2016
Adoption Budget
June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)LCFF Sources	8010-8099	49,488,217	53,348,415	56,450,974
2)Federal revenues	8100-8299	2,301,975	2,500,930	2,298,890
3)Other state revenues	8300-8599	3,787,264	2,597,574	6,077,588
4)Other local revenues	8600-8799	9,979,252	9,935,713	9,500,914
5)TOTAL REVENUES		65,556,707	68,382,633	74,328,366
B. EXPENDITURES				
1)Certificated salaries	1000-1999	29,677,225	30,734,402	32,940,905
2)Classified salaries	2000-2999	10,363,941	10,545,127	11,678,423
3)Employee benefits	3000-3999	12,237,104	13,121,312	14,609,450
4)Books and supplies	4000-4999	2,544,025	4,051,142	3,371,975
5)Services	5000-5999	8,494,532	8,891,679	8,657,097
6)Capital outlay	6000-6999	187,335	112,130	86,050
7)General Administration	7100-7299	390,018	453,340	753,340
(excludg Direct Support/Indirect Cost)	7400-7499	0	0	0
8)Direct Support / Indirect Cost	7300-7399	(135,352)	(133,823)	(137,607)
9)TOTAL EXPENDITURES		63,758,827	67,775,309	71,959,633
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		1,797,880	607,324	2,368,733
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	6,150,000	-	-
b)Transfers out	7610-7629	6,200,616	71,265	180,653
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	22,000	30,000
4)TOTAL, OTHER FINANCING SOURCES / USES		(50,616)	(49,265)	(150,653)
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		1,747,264	558,059	2,218,079
F. FUND BALANCE, RESERVES				
1)Beginning balance		3,653,133	5,400,397	5,958,456
a)Adjustments		-	-	-
b)Net beginning balance		3,653,133	5,400,397	5,958,456
2)Ending balance (E + F1b)		5,400,397	5,958,456	8,176,535

GENERAL FUND
Unrestricted Operating Fund

2015-2016
Adoption Budget
June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)LCFF Sources	8010-8099	48,422,925	52,217,349	55,308,371
2)Federal revenues	8100-8299	-	65,000	65,000
3)Other state revenues	8300-8599	1,126,209	1,486,955	4,948,143
4)Other local revenues	8600-8799	6,347,595	6,149,976	6,096,995
5)TOTAL REVENUES		55,896,728	59,919,280	66,418,509
B. EXPENDITURES				
1)Certificated salaries	1000-1999	23,501,120	24,932,100	26,558,038
2)Classified salaries	2000-2999	5,130,997	5,505,298	6,286,535
3)Employee benefits	3000-3999	8,636,130	9,465,669	10,568,216
4)Books and supplies	4000-4999	1,325,239	2,351,364	2,724,064
5)Services	5000-5999	4,047,297	4,382,052	5,760,825
6)Capital outlay	6000-6999	187,335	108,650	86,050
7)General Administration	7100-7299	390,018	453,340	753,340
(excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	(177,017)	(177,189)	(171,023)
9)TOTAL EXPENDITURES		43,041,120	47,021,283	52,566,045
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		12,855,608	12,897,997	13,852,464
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	6,150,000	-	-
b)Transfers out	7610-7629	6,200,616	71,265	180,653
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	(11,680,809)	(11,479,040)	(11,981,266)
4)TOTAL, OTHER FINANCING SOURCES / USES		(11,731,425)	(11,550,305)	(12,161,919)
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		1,124,183	1,347,692	1,690,545
F. FUND BALANCE, RESERVES				
1)Beginning balance		2,919,137	4,043,320	5,391,012
a)Adjustments				
b)Net beginning balance		2,919,137	4,043,320	5,391,012
2)Ending balance (E + F1b)		4,043,320	5,391,012	7,081,557

GENERAL FUND
Restricted Operating Fund

2015-2016
Adoption Budget
June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)Revenue limit sources	8010-8099	1,065,292	1,131,066	1,142,603
2)Federal revenues	8100-8299	2,301,975	2,435,930	2,233,890
3)Other state revenues	8300-8599	2,661,055	1,110,619	1,129,445
4)Other local revenues	8600-8799	3,631,658	3,785,737	3,403,919
5)TOTAL REVENUES		9,659,979	8,463,352	7,909,857
B. EXPENDITURES				
1)Certificated salaries	1000-1999	6,176,105	5,802,302	6,382,867
2)Classified salaries	2000-2999	5,232,944	5,039,830	5,391,888
3)Employee benefits	3000-3999	3,600,974	3,655,644	4,041,234
4)Books and supplies	4000-4999	1,218,785	1,699,778	647,912
6)Capital outlay	5000-5999	4,447,235	4,509,627	2,896,271
6)Capital outlay	6000-6999	-	3,480	-
7)General Administration	7100-7299			
(excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	41,665	43,366	33,416
9)TOTAL EXPENDITURES		20,717,708	20,754,026	19,393,588
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(11,057,728)	(12,290,673)	(11,483,731)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	11,680,809	11,501,040	12,011,266
4)TOTAL, OTHER FINANCING SOURCES / USES		11,680,809	11,501,040	12,011,266
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		623,081	(789,633)	527,534
F. FUND BALANCE, RESERVES				
1)Beginning balance		733,996	1,357,076	567,444
a)Adjustments				
b)Net beginning balance		733,996	1,357,076	567,444
2)Ending balance (E + F1b)		1,357,076	567,444	1,094,978

CHILD DEVELOPMENT FUND 12

2015-2016
Adoption Budget
June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)Revenue limit sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	291,676	287,428	275,000
4)Other local revenues	8600-8799	29,146	125	125
5)TOTAL REVENUES		320,822	287,553	275,125
B. EXPENDITURES				
1)Certificated salaries	1000-1999	116,265	119,341	127,990
2)Classified salaries	2000-2999	146,632	132,086	152,585
3)Employee benefits	3000-3999	99,662	100,501	110,740
4)Books and supplies	4000-4999	6,245	3,705	3,705
5)Services	5000-5999	2,634	3,185	3,185
6)Capital outlay	6000-6999	-	-	-
7)General Administration	7100-7299			
(excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		371,438	358,818	398,206
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(50,616)	(71,265)	(123,081)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	50,616	71,265	123,081
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
0				
4)TOTAL, OTHER FINANCING SOURCES / USES		50,616	71,265	123,081
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		-	-	-
F. FUND BALANCE, RESERVES				
1)Beginning balance		-	-	-
a)Adjustments				
b)Net beginning balance		-	-	-
2)Ending balance (E + F1b)		-	-	-

FOOD SERVICES FUND 13

2015-2016
Adoption Budget
June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)Revenue limit sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	1,738,576	1,891,867	1,751,000
3)Other state revenues	8300-8599	122,435	147,213	125,000
4)Other local revenues	8600-8799	714,211	703,785	700,400
5)TOTAL REVENUES		2,575,223	2,742,865	2,576,400
B. EXPENDITURES				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	866,183	855,905	914,999
3)Employee benefits	3000-3999	359,685	391,667	413,967
4)Books and supplies	4000-4999	33,448	46,400	46,400
5)Services	5000-5999	1,289,707	1,221,000	1,221,000
6)Capital outlay	6000-6999	16,701	10,000	-
7)General Administration	7100-7299	-	-	-
(excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	135,353	133,823	137,607
9)TOTAL EXPENDITURES		2,701,077	2,658,796	2,733,972
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(125,854)	84,069	(157,572)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	150,000	-	57,572
b)Transfers out	7610-7629	150,000	-	-
2)Other Sources	8930-8979		-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		-	-	57,572
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(125,854)	84,069	(100,000)
F. FUND BALANCE, RESERVES				
1)Beginning balance		290,227	164,373	248,442
a)Adjustments		-		
b)Net beginning balance		290,227	164,373	248,442
2)Ending balance (E + F1b)		164,373	248,442	148,442

DEFERRED MAINTENANCE FUND 14

2015-2016
Adoption Budget
June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)Revenue limit sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	-	-	-
4)Other local revenues	8600-8799	157	150	150
5)TOTAL REVENUES		157	150	150
B. EXPENDITURES				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	-	-	-
3)Employee benefits	3000-3999	-	-	-
4)Books and supplies	4000-4999	-	-	-
5)Services	5000-5999	17,355	6,065	4,500
6)Capital outlay	6000-6999	-	-	-
7)General Administration	7100-7299	-	-	-
(excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		17,355	6,065	4,500
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(17,198)	(5,915)	(4,350)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(17,198)	(5,915)	(4,350)
F. FUND BALANCE, RESERVES				
1)Beginning balance		41,012	23,814	17,900
a)Adjustments				
b)Net beginning balance		41,012	23,814	17,900
2)Ending balance (E + F1b)		23,814	17,900	13,550

SPECIAL RESERVE

Fund 17

2015-2016

Adoption Budget

June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)Revenue limit sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	-	-	-
4)Other local revenues	8600-8799	30,281	23,720	32,430
5)TOTAL REVENUES		30,281	23,720	32,430
B. EXPENDITURES				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	-	-	-
3)Employee benefits	3000-3999	-	-	-
4)Books and supplies	4000-4999	-	-	-
#REF!				
5)Services	5000-5999	-	-	-
6)Capital outlay	6000-6999	-	-	-
7)General Administration	7100-7299	-	-	-
(excludg Direct Support/Indirest Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		-	-	-
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		30,281	23,720	32,430
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	6,000,000	-	-
b)Transfers out	7610-7629	6,000,000	22,000	30,000
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		-	(22,000)	(30,000)
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		30,281	1,720	2,430
F. FUND BALANCE, RESERVES				
1)Beginning balance		8,742,952	8,773,233	8,774,953
a)Adjustments				
b)Net beginning balance		8,742,952	8,773,233	8,774,953
2)Ending balance (E + F1b)		8,773,233	8,774,953	8,777,383

BOND FUND
Fund 212

2015-2016
Adoption Budget
June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)Revenue limit sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	-	-	-
4)Other local revenues	8600-8799	47,506	81,557	37,000
5)TOTAL REVENUES		47,506	81,557	37,000
B. EXPENDITURES				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	252,290	209,869	222,938
3)Employee benefits	3000-3999	70,152	73,128	77,836
4)Books and supplies	4000-4999	24,187	14,670	30,000
5)Services	5000-5999	151,394	131,690	7,972
6)Capital outlay	6000-6999	5,192,683	16,455,378	13,510,000
7)General Administration	7100-7299	-	-	-
(excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		5,690,706	16,884,735	13,848,745
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(5,643,200)	(16,803,178)	(13,811,745)
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	28,015,760	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		-	28,015,760	-
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(5,643,200)	11,212,581	(13,811,745)
F. FUND BALANCE, RESERVES				
1)Beginning balance		11,093,775	5,450,574	16,663,155
a)Adjustments				
b)Net beginning balance		11,093,775	5,450,574	16,663,155
2)Ending balance (E + F1b)		5,450,574	16,663,155	2,851,410

**CAPITAL FACILITIES
FUND 25**

2015-2016
Adoption Budget
June 18, 2015

Description	Account Code	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
A. REVENUES				
1)Revenue limit sources	8010-8099	-	-	-
2)Federal revenues	8100-8299	-	-	-
3)Other state revenues	8300-8599	-	-	-
4)Other local revenues	8600-8799	1,434,012	1,391,301	1,205,400
5)TOTAL REVENUES		1,434,012	1,391,301	1,205,400
B. EXPENDITURES				
1)Certificated salaries	1000-1999	-	-	-
2)Classified salaries	2000-2999	2,241	-	-
3)Employee benefits	3000-3999	208	-	-
4)Books and supplies	4000-4999	187,336	186,800	186,800
5)Services	5000-5999	30,519	74,316	28,300
6)Capital outlay	6000-6999	1,310,690	1,100	1,100
7)General Administration	7100-7299	-	-	-
(excludg Direct Support/Indirect Cost)	7400-7499	-	-	-
8)Direct Support / Indirect Cost	7300-7399	-	-	-
9)TOTAL EXPENDITURES		1,530,994	262,216	216,200
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)				
		(96,982)	1,129,085	989,200
D. OTHER FINANCING SOURCES/USES				
1)Interfund transfers				
a)Transfers in	8910-8929	-	-	-
b)Transfers out	7610-7629	-	-	-
2)Other Sources	8930-8979	-	-	-
Other Uses	7630-7699	-	-	-
3)Contributions	8980-8999	-	-	-
4)TOTAL, OTHER FINANCING SOURCES / USES		-	-	-
E. NET INCREASE (DECREASE) IN FUND BALANCE				
		(96,982)	1,129,085	989,200
F. FUND BALANCE, RESERVES				
1)Beginning balance		1,444,568	1,347,586	2,476,671
a)Adjustments				
b)Net beginning balance		1,444,568	1,347,586	2,476,671
2)Ending balance (E + F1b)		1,347,586	2,476,671	3,465,871

Fund Summary

03 - General-Unrestricted				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
801100 - Revenue Limit State Aid - Current Year	(77,359)	2,906,557	2,907,954	2,907,954
801200 - EPA	1,328,548	1,333,038	1,332,600	1,332,600
801900 - Revenue Limit State Aid - Prior Years	(48)			
802100 - Homeowners Exemption	262,997	258,430	256,606	256,606
804100 - Secured Rolls Tax	35,982,874	39,306,010	42,728,549	46,146,833
804200 - Unsecured Roll Taxes	3,216,835	3,147,722	3,369,641	3,112,446
804700 - Community Redevelopment Funds	1,969,509	1,471,168	1,621,999	1,551,932
809100 - Revenue Limit Transfers	(1,073,580)			
829000 - All Other Federal Revenue			65,000	65,000
843400 - Class Size Reduction, Grades K-3	1,385,425			
855000 - Mandated Cost Reimbursements	185,918	185,555	630,867	4,092,055
856000 - State Lottery Revenue	865,067	891,537	856,088	856,088
859000 - All Other State Revenue	301,991	49,116		
862100 - Parcel Taxes	1,046,221	1,048,104	1,047,570	1,047,570
865000 - Leases and Rentals	4,356,346	4,489,753	4,542,050	4,542,050
866000 - Interest	27,223	25,831	25,000	25,000
867700 - Interagency Services Between LEAs				9,000
869900 - All Other Local Revenue	653,573	783,907	535,356	473,375
891200 - Between General Fund and Special Reserve	6,500,000	6,000,000		
891900 - Other Authorized Interfund Transfers In	25,000	150,000		
898000 - Contributions from Unrestricted Revenues	(9,055,378)	(11,680,809)	(11,479,040)	(11,981,266)
Revenue	47,901,164	50,365,919	48,440,240	54,437,243
Income	47,901,164	50,365,919	48,440,240	54,437,243
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	13,872,251	14,506,425	14,594,972	15,392,656
111400 - 6-8 Classroom Teachers	5,032,190	5,241,435	5,572,949	6,086,049
112000 - Summer School Teachers	92,508	159,519	169,000	169,000
113000 - Special Teachers	7,560	7,652	19,000	12,198
113300 - Teacher on Special Assignment	43,483		438,973	413,079
113400 - ESL Teacher	53,142	56,349	379,801	293,991
113900 - PAR Teacher	51,388	74,447		
115100 - Sub Teacher-Sick Leave/Maternity	295,101	314,240	260,000	260,000
115200 - Sub Teacher-Curriculum Development	72,486	92,830	84,362	69,933
115400 - Sub Teacher-Jury Duty	4,324	1,496	3,200	3,200
115500 - Sub Teacher-Negotiations	8,880	(4,042)	8,500	8,500
115600 - Sub Teacher-Bereavement	6,010	7,763	4,500	4,500
115700 - Sub Workers Comp / IA	557	5,595	1,500	1,500
119000 - Other Teachers	92,094	106,372	90,021	63,987
119500 - Teachers-Adjunct Duty Pay	222,033	258,844	141,580	163,080
126000 - Social workers - certificated			184,418	268,480
127200 - Nurse-Certificated	229,184	244,586	261,783	277,255
130500 - Principals-Elementary	928,992	938,868	978,596	1,058,710
130600 - Principals-Middle	262,979	280,516	271,412	291,018
130700 - Assistant Principals-Elementary			248,003	459,108
130800 - Assistant Principals-Middle	430,438	437,009	451,790	464,335
131200 - Director of Special Education	67,244	75,151	75,581	82,359
132000 - Supervisors-Certificated	234,288	278,500	297,332	319,042
139000 - Assistant Superintendent	378,579	417,564	394,826	396,057
Certificated Salaries	22,385,712	23,501,120	24,932,100	26,558,038
Classified Salaries				
211000 - Instructional Aides	132,694	141,995	230,039	256,144
219000 - Substitute Classified Instructional Aide		1,750		
221000 - Library and Media Aides	263,955	282,783	294,159	312,166
221600 - Health Aides	147,218	159,113	159,103	162,798
222200 - Custodian I and II	931,904	1,018,792	1,006,281	1,093,042
222300 - Grounds/Maintenance Worker	116,323	122,973	126,013	133,508
222400 - Skilled Maintenance Worker				71,767
222500 - Delivery Drivers	15,226	14,419	14,664	15,391
222800 - Non-Regular Personnel-Maint & Operations	47,395	65,756	90,000	55,000
222900 - Regular Personnel Extra Hrs-Maint & OPS	18,901	21,350	20,000	20,000

Fund Summary

03 - General-Unrestricted				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
225000 - Regular Personnel-Transportation				222,926
225600 - Substitutes-Transportation				2,500
225900 - Regular Personnel-Transportation-ExtraHr				15,000
227100 - Health / Family Services	28,912	6,703		
231000 - Deputy Superintendent-Classified	247,862	264,355	273,389	274,159
232000 - Administrative Assistant-Classified	67,412	78,008	82,062	89,471
236000 - Directors-Classified	171,362	183,338	214,443	186,739
237000 - Supervisors-Classified				158,270
239500 - Other Managers-Classified	288,300	301,124	333,911	479,470
239600 - Governing Board Members	13,920	14,400	15,000	15,600
241000 - Regular Personnel-Clerical	611,066	676,019	759,467	781,406
242000 - Non Regular Personnel-Clerical	60	408		
243000 - Substitutes-Clerical	815	438		
244000 - Accountants	227,642	240,765	291,203	308,091
245000 - Secretaries	778,159	840,795	865,474	905,160
246000 - Computer Operators	312,053	361,394	415,835	449,815
247000 - Extra Work-Clerical	5,955	2,982	2,220	20
291500 - Regular Personnel-Other Classified	298,399	324,263	310,670	276,593
292000 - Non Regular Personnel-Other Classified	136	3,481	1,363	1,500
299000 - Other Classified - Extra Duty	3,725	3,594		
Classified Salaries	4,729,394	5,130,997	5,505,298	6,286,535
Benefits				
310100 - State Teachers Retirement System, Certi	1,824,365	1,918,175	2,159,089	2,764,178
310200 - State Teachers Retirement System, class	2,254	2,481	3,708	27,524
320100 - Public Employees Retirement System, Cer	12,640	13,606	40,598	48,953
320200 - Public Employees Retirement System, cla	495,822	539,621	604,068	673,063
331100 - OASDI - Certificated	13,400	14,486	19,850	18,870
331200 - OASDI - Classified	267,347	290,295	322,299	352,006
332100 - Medicare - Certificated	308,643	324,237	354,401	376,991
332200 - Medicare - Classified	65,490	70,919	81,789	92,167
340100 - Health & Welfare Benefits, Certificated	3,383,902	3,645,593	3,899,747	4,041,047
340200 - Health & Welfare Benefits, classified po	1,016,629	1,098,503	1,161,627	1,299,336
350100 - State Unemployment Insurance, Certificat	239,168	11,448	12,314	12,964
350200 - State Unemployment Insurance, classified	49,793	2,432	2,826	3,132
360100 - Workers Compensation Insurance, Certifi	340,785	341,709	402,296	426,433
360200 - Workers Compensation Insurance, classif	70,893	73,035	89,881	101,930
370100 - Retiree Benefits, Certificated positions	205,800	136,000	147,000	176,000
370200 - Retiree Benefits, classified positions	214,784	153,590	164,000	153,500
390100 - Other Benefits TSA, Certificated positio			105	83
390200 - Other Benefits TSA, classified positions			70	40
Benefits	8,511,715	8,636,130	9,465,668	10,568,216
Supplies				
410000 - Approved Textbooks and Core Curricula Ma	515	696	794,140	618,140
420000 - Books and Reference Materials	35,037	24,856	123,686	486,970
431000 - Classroom/Office Supplies	390,912	418,061	556,482	628,558
435000 - Duplicating	55,847	37,180	37,150	31,320
436000 - Bus/Vehicle Supplies	2,434			30,000
438000 - Maintenance/Operations Supplies	145,711	180,292	127,585	175,000
440000 - Noncapitalized Equipment	112,626	664,156	712,321	754,076
Supplies	743,081	1,325,239	2,351,364	2,724,064
Services				
510000 - Subagreements for Services	344,958	374,572	461,040	1,583,640
520100 - Mileage/Certificated Management	48,942	51,667	59,019	60,544
520200 - Mileage/Classified Management	14,058	14,804	15,277	16,366
521000 - Mileage/personal Expense Reimbursement	4,162	4,883	4,989	29,025
522000 - Conference Expense	34,399	56,709	81,888	141,340
530000 - Dues and Memberships	26,615	39,261	39,595	47,470
545000 - Property & Liability Insurance	358,169	358,931	380,000	392,500
551500 - Disposal Services	317,268	307,108	342,900	386,794
552200 - Electricity	636,500	695,244	715,897	748,384
552400 - Gas-Heating	94,209	90,910	135,630	152,573
553000 - Pest Control	20,988	24,987	27,500	26,000
555600 - Sewage	44,594	47,524	64,861	71,870
555800 - Water	54,239	63,429	68,200	69,510

Fund Summary

03 - General-Unrestricted				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
560000 - Rentals, Leases, and Repairs	1,524			
561000 - Equipment Maintenance Agreement	11			
562200 - Rentals - Equipment	13,816	49,888	85,000	85,000
567200 - Repairs, Contracted-Computers		690		
567500 - Repairs, Contracted-Equipment Other	7,911	4,968	19,295	19,737
571000 - Direct Costs for Transfer of Service				
571200 - Interprogram-Bus Trips	60,056	61,905	62,024	
580000 - Professional/Consulting Services and Ope	162,216	162,778	316,378	290,073
581200 - Advertising-NonLegal	1,060	1,804	2,000	1,500
582000 - Audit Expenses	44,500	44,500	51,500	52,000
582200 - Bank Fees	2,786	2,774	2,600	2,500
582500 - Consultants	15,109	41,445	107,876	285,782
583000 - Contracted Services	959,392	1,005,398	1,013,194	914,267
583500 - Elections		183,474	1,500	1,500
583800 - Fingerprinting	9,604	10,787	8,500	18,000
584500 - Legal Expense	88,683	306,073	200,237	230,500
586500 - Payments to Parents in Lieu of				18,000
586800 - Physical Examinations	213	243	3,700	4,200
587700 - Testing-TB	60	40		
591000 - Postage	16,942	19,269	20,450	25,750
593000 - Telephone	159,069	21,231	91,000	86,000
Services	3,542,053	4,047,297	4,382,052	5,760,825
<u>Capital</u>				
640000 - Equipment	41,084	187,335	108,650	86,050
Capital	41,084	187,335	108,650	86,050
<u>Other Outgo</u>				
714200 - Other Tuition, Excess Costs, and/or Defi			3,340	3,340
729900 - All Other Transfers Out to All Others	233,475	390,018	450,000	750,000
731000 - Direct Support/Indirect Costs - Interpro	(87,517)	(41,664)	(43,366)	(33,416)
735000 - Direct Support/Indirect Costs - Interfun	(113,594)	(135,353)	(133,823)	(137,607)
761100 - From General Fund to Child Development F	68,785	50,616	71,265	123,081
761200 - Between General Fund and Special Reserve	6,500,000	6,000,000		
761600 - From General Fund to Cafeteria Fund	25,000	150,000		57,572
Other Outgo	6,626,149	6,413,617	347,416	762,971
Expense	46,579,188	49,241,736	47,092,548	52,746,699
03 - General-Unrestricted	1,321,976	1,124,183	1,347,693	1,690,545

Fund Summary

03 - General-Unrestricted
031 - General - Unrestricted

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
801100 - Revenue Limit State Aid - Current Year	(77,359)	2,906,557	2,907,954	2,907,954
801200 - EPA	1,328,548	1,333,038	1,332,600	1,332,600
801900 - Revenue Limit State Aid - Prior Years	(48)			
802100 - Homeowners Exemption	262,997	258,430	256,606	256,606
804100 - Secured Rolls Tax	35,982,874	39,306,010	42,728,549	46,146,833
804200 - Unsecured Roll Taxes	3,216,835	3,147,722	3,369,641	3,112,446
804700 - Community Redevelopment Funds	1,969,509	1,471,168	1,621,999	1,551,932
809100 - Revenue Limit Transfers	(1,073,580)			
829000 - All Other Federal Revenue			65,000	65,000
843400 - Class Size Reduction, Grades K-3	1,385,425			
855000 - Mandated Cost Reimbursements	185,918	185,555	630,867	4,092,055
859000 - All Other State Revenue	43,149	14,208		
865000 - Leases and Rentals	4,356,346	4,489,753	4,542,050	4,542,050
866000 - Interest	27,223	25,831	25,000	25,000
869900 - All Other Local Revenue	615,698	683,867	458,231	429,000
891200 - Between General Fund and Special Reserve	6,500,000	6,000,000		
891900 - Other Authorized Interfund Transfers In	25,000	150,000		
898000 - Contributions from Unrestricted Revenues	(9,055,378)	(11,680,809)	(11,479,040)	(11,981,266)
Revenue	45,693,159	48,291,330	46,459,457	52,480,210
Income	45,693,159	48,291,330	46,459,457	52,480,210
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers	12,497,735	13,100,152	13,342,764	14,025,529
111400 - 6-8 Classroom Teachers	4,806,265	5,020,016	5,333,854	5,820,679
112000 - Summer School Teachers	92,508	159,519	169,000	169,000
113000 - Special Teachers	7,560	7,652	19,000	12,198
113400 - ESL Teacher	53,142	56,349		
115100 - Sub Teacher-Sick Leave/Maternity	282,836	298,782	260,000	260,000
115200 - Sub Teacher-Curriculum Development	29,421	33,368	18,930	18,500
115400 - Sub Teacher-Jury Duty	4,194	1,496	3,200	3,200
115500 - Sub Teacher-Negotiations	8,880	(4,042)	8,500	8,500
115600 - Sub Teacher-Bereavement	6,010	7,373	4,500	4,500
115700 - Sub Workers Comp / IA	557	5,595	1,500	1,500
119000 - Other Teachers	88,057	86,987	58,484	58,000
119500 - Teachers-Adjunct Duty Pay	106,133	117,484	107,250	106,500
126000 - Social workers - certificated			184,418	268,480
127200 - Nurse-Certificated	229,184	244,586	261,783	277,255
130500 - Principals-Elementary	928,992	938,868	978,596	1,058,710
130600 - Principals-Middle	262,979	280,516	271,412	291,018
130700 - Assistant Principals-Elementary			248,003	459,108
130800 - Assistant Principals-Middle	430,438	437,009	451,790	464,335
131200 - Director of Special Education	67,244	75,151	75,581	82,359
132000 - Supervisors-Certificated	234,288	278,500	297,332	319,042
139000 - Assistant Superintendent	378,579	417,564	394,826	396,057
Certificated Salaries	20,515,004	21,562,925	22,490,724	24,104,471
<u>Classified Salaries</u>				
211000 - Instructional Aides	108,651	116,752	130,826	137,417
219000 - Substitute Classified Instructional Aide		1,750		
221000 - Library and Media Aides	195,067	209,028	217,442	230,742
221600 - Health Aides	147,218	159,113	159,103	162,798
222200 - Custodian I and II	931,904	1,018,792	1,006,281	1,093,042
222300 - Grounds/Maintenance Worker	116,323	122,973	126,013	133,508
222500 - Delivery Drivers	15,226	14,419	14,664	15,391
222800 - Non-Regular Personnel-Maint & Operations	47,395	65,756	90,000	55,000
222900 - Regular Personnel Extra Hrs-Maint & OPS	18,901	21,350	20,000	20,000
231000 - Deputy Superintendent-Classified	247,862	264,355	273,389	274,159
232000 - Administrative Assistant-Classified	67,412	78,008	82,062	89,471
236000 - Directors-Classified	171,362	183,338	214,443	186,739
237000 - Supervisors-Classified				158,270
239500 - Other Managers-Classified	288,300	301,124	333,911	467,420

Fund Summary

03 - General-Unrestricted
031 - General - Unrestricted

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
239600 - Governing Board Members	13,920	14,400	15,000	15,600
241000 - Regular Personnel-Clerical	610,946	676,019	733,317	753,957
242000 - Non Regular Personnel-Clerical	60	408		
243000 - Substitutes-Clerical	815	438		
244000 - Accountants	227,642	240,765	251,284	265,694
245000 - Secretaries	778,159	840,795	865,474	905,160
246000 - Computer Operators	283,024	321,284	361,747	392,937
247000 - Extra Work-Clerical	5,955	2,982	2,200	
291500 - Regular Personnel-Other Classified	246,656	308,399	268,505	240,132
292000 - Non Regular Personnel-Other Classified		3,346	1,363	1,500
299000 - Other Classified - Extra Duty	3,725	3,594		
Classified Salaries	4,526,522	4,969,186	5,167,026	5,598,936
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	1,672,379	1,760,458	1,946,400	2,517,621
310200 - State Teachers Retirement System, class	2,254	2,481	2,834	26,411
320100 - Public Employees Retirement System, Cer	12,402	13,328	40,524	48,879
320200 - Public Employees Retirement System, cla	476,494	525,175	568,494	598,107
331100 - OASDI - Certificated	12,175	12,952	19,334	18,423
331200 - OASDI - Classified	254,017	280,399	302,389	311,395
332100 - Medicare - Certificated	282,016	296,707	319,574	342,394
332200 - Medicare - Classified	62,373	69,085	76,987	82,471
340100 - Health & Welfare Benefits, Certificated	3,141,991	3,390,526	3,538,693	3,680,851
340200 - Health & Welfare Benefits, classified po	983,485	1,063,418	1,101,132	1,178,275
350100 - State Unemployment Insurance, Certificat	218,940	10,855	11,031	11,764
350200 - State Unemployment Insurance, classified	47,428	2,367	2,652	2,795
360100 - Workers Compensation Insurance, Certifi	311,955	324,008	362,787	387,098
360200 - Workers Compensation Insurance, classif	67,523	71,078	84,431	90,995
370100 - Retiree Benefits, Certificated positions	205,800	136,000	147,000	176,000
370200 - Retiree Benefits, classified positions	214,784	153,590	164,000	153,500
390100 - Other Benefits TSA, Certificated positio			23	
390200 - Other Benefits TSA, classified positions			30	
Benefits	7,966,017	8,112,426	8,688,315	9,626,979
<u>Supplies</u>				
420000 - Books and Reference Materials	21,427	10,883	25,650	19,533
431000 - Classroom/Office Supplies	318,029	367,222	387,822	331,462
435000 - Duplicating	53,045	33,734	36,750	31,070
436000 - Bus/Vehicle Supplies	2,434			
438000 - Maintenance/Operations Supplies	145,711	180,292	127,585	175,000
440000 - Noncapitalized Equipment	66,493	622,370	551,869	517,267
Supplies	607,139	1,214,500	1,129,676	1,074,332
<u>Services</u>				
510000 - Subagreements for Services	134,508	121,092	172,400	180,000
520100 - Mileage/Certificated Management	48,942	51,667	59,019	60,544
520200 - Mileage/Classified Management	14,058	14,804	15,277	16,366
521000 - Mileage/personal Expense Reimbursement	4,010	4,883	3,725	4,025
522000 - Conference Expense	30,641	51,128	52,154	33,200
530000 - Dues and Memberships	26,491	32,491	25,125	23,000
545000 - Property & Liability Insurance	358,169	358,931	380,000	392,500
551500 - Disposal Services	317,268	307,108	342,900	386,794
552200 - Electricity	636,500	695,244	715,897	748,384
552400 - Gas-Heating	94,209	90,910	135,630	152,573
553000 - Pest Control	20,988	24,987	27,500	26,000
555600 - Sewage	44,594	47,524	64,861	71,870
555800 - Water	54,239	63,429	68,200	69,510
560000 - Rentals, Leases, and Repairs	1,524			
561000 - Equipment Maintenance Agreement	11			
562200 - Rentals - Equipment	13,816	49,888	85,000	85,000
567200 - Repairs, Contracted-Computers		690		
567500 - Repairs, Contracted-Equipment Other	7,761	4,652	18,995	16,000
571200 - Interprogram-Bus Trips	60,056	61,005	62,024	62,900
580000 - Professional/Consulting Services and Ope	136,138	131,451	222,447	149,500
581200 - Advertising-NonLegal	1,060	1,804	2,000	1,500
582000 - Audit Expenses	44,500	44,500	51,500	52,000

Fund Summary

03 - General-Unrestricted				
031 - General - Unrestricted				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
582200 - Bank Fees	2,786	2,774	2,600	2,500
582500 - Consultants	10,097	27,538	11,299	10,822
583000 - Contracted Services	813,921	818,686	823,342	719,000
583500 - Elections		183,474	1,500	1,500
583800 - Fingerprinting	9,604	10,787	8,500	18,000
584500 - Legal Expense	88,683	306,073	200,237	230,500
586800 - Physical Examinations	213	243	3,700	3,700
587700 - Testing-TB	60	40		
591000 - Postage	16,819	19,269	20,450	25,750
593000 - Telephone	159,069	21,231	91,000	86,000
Services	3,150,734	3,548,306	3,667,283	3,629,438
<u>Capital</u>				
640000 - Equipment	41,084	187,335	108,650	86,050
Capital	41,084	187,335	108,650	86,050
<u>Other Outgo</u>				
714200 - Other Tuition, Excess Costs, and/or Defi			3,340	3,340
729900 - All Other Transfers Out to All Others	233,475	390,018	450,000	750,000
731000 - Direct Support/Indirect Costs - Interpro	(87,517)	(41,664)	(43,366)	(33,416)
735000 - Direct Support/Indirect Costs - Interfun	(113,594)	(135,353)	(133,823)	(137,607)
761100 - From General Fund to Child Development F	68,785	50,616	71,265	123,081
761200 - Between General Fund and Special Reserve	6,500,000	6,000,000		
761600 - From General Fund to Cafeteria Fund	25,000	150,000		57,572
Other Outgo	6,626,149	6,413,617	347,416	762,971
Expense	43,432,650	46,008,295	41,599,089	44,883,177
031 - General - Unrestricted	2,260,509	2,283,035	4,860,368	7,597,034

Fund Summary

03 - General-Unrestricted
031 - General - Unrestricted
1400 - EPA

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
801200 - EPA	1,328,548	1,333,038	1,332,600	1,332,600
Revenue	1,328,548	1,333,038	1,332,600	1,332,600
Income	1,328,548	1,333,038	1,332,600	1,332,600
Expense				
Certificated Salaries				
111000 - K-5 Classroom Teachers	1,058,340	1,054,390	1,032,257	1,023,587
115100 - Sub Teacher-Sick Leave/Maternity		13,965	5,000	5,000
115500 - Sub Teacher-Negotiations		465		
115600 - Sub Teacher-Bereavement		130		
115700 - Sub Workers Comp / IA		3,080		
Certificated Salaries	1,058,340	1,072,030	1,037,257	1,028,587
Benefits				
310100 - State Teachers Retirement System, Certi	87,227	88,101	91,664	107,977
320100 - Public Employees Retirement System, Cer		170		
331100 - OASDI - Certificated		383		
332100 - Medicare - Certificated	13,700	13,872	14,968	14,591
340100 - Health & Welfare Benefits, Certificated	141,732	142,238	171,205	164,378
350100 - State Unemployment Insurance, Certificat	11,361	527	516	503
360100 - Workers Compensation Insurance, Certifi	16,187	15,718	16,990	16,564
Benefits	270,208	261,008	295,343	304,013
Expense	1,328,548	1,333,038	1,332,600	1,332,600

1400 - EPA

Fund Summary

03 - General-Unrestricted
000000 - Undesignated

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
801100 - Revenue Limit State Aid - Current Year	(77,359)	2,906,557	2,907,954	2,907,954
801200 - EPA	1,328,548	1,333,038	1,332,600	1,332,600
801900 - Revenue Limit State Aid - Prior Years	(48)			
802100 - Homeowners Exemption	262,997	258,430	256,606	256,606
804100 - Secured Rolls Tax	35,982,874	39,306,010	42,728,549	46,146,833
804200 - Unsecured Roll Taxes	3,216,835	3,147,722	3,369,641	3,112,446
804700 - Community Redevelopment Funds	1,969,509	1,471,168	1,621,999	1,551,932
809100 - Revenue Limit Transfers	(1,073,580)			
843400 - Class Size Reduction, Grades K-3	1,385,425			
855000 - Mandated Cost Reimbursements	185,918	185,555	630,867	4,092,055
859000 - All Other State Revenue	43,149	14,208		
865000 - Leases and Rentals	4,356,346	4,489,753	4,542,050	4,542,050
866000 - Interest	27,223	25,831	25,000	25,000
869900 - All Other Local Revenue	86,392	37,507	35,000	35,000
891200 - Between General Fund and Special Reserve	6,500,000	6,000,000		
891900 - Other Authorized Interfund Transfers In	25,000	150,000		
898000 - Contributions from Unrestricted Revenues	(9,055,378)	(11,680,809)	(11,479,040)	(11,981,266)
Revenue	45,163,853	47,644,970	45,971,226	52,021,210
Income	45,163,853	47,644,970	45,971,226	52,021,210
<u>Expense</u>				
<u>Other Outgo</u>				
714200 - Other Tuition, Excess Costs, and/or Defi			3,340	3,340
729900 - All Other Transfers Out to All Others	233,475	390,018	450,000	750,000
731000 - Direct Support/Indirect Costs - Interpro	(87,517)	(41,664)	(43,366)	(33,416)
735000 - Direct Support/Indirect Costs - Interfun	(113,594)	(135,353)	(133,823)	(137,607)
761100 - From General Fund to Child Development F	68,785	50,616	71,265	123,081
761200 - Between General Fund and Special Reserve	6,500,000	6,000,000		
761600 - From General Fund to Cafeteria Fund	25,000	150,000		57,572
Other Outgo	6,626,149	6,413,617	347,416	762,971
Expense	6,626,149	6,413,617	347,416	762,971
000000 - Undesignated	38,537,704	41,231,354	45,623,810	51,258,240

Fund Summary

03 - General-Unrestricted				
010000 - Stores, Warehouse and Delivery				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Classified Salaries</u>				
222500 - Delivery Drivers	15,226	14,419	14,664	15,391
Classified Salaries	15,226	14,419	14,664	15,391
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	1,646	1,585	1,715	1,812
331200 - OASDI - Classified	928	720	908	953
332200 - Medicare - Classified	221	176	212	223
340200 - Health & Welfare Benefits, classified po	2,309	2,192	2,248	2,338
350200 - State Unemployment Insurance, classified	169	7	8	9
360200 - Workers Compensation Insurance, classif	239	215	245	257
Benefits	5,512	4,895	5,337	5,592
<u>Supplies</u>				
431000 - Classroom/Office Supplies	31	4,981	250	250
440000 - Noncapitalized Equipment	752			
Supplies	782	4,981	250	250
<u>Services</u>				
591000 - Postage		23		
Services		23		
Expense	21,520	24,317	20,252	21,232
010000 - Stores, Warehouse and Delivery	(21,520)	(24,317)	(20,252)	(21,232)

Fund Summary

03 - General-Unrestricted				
012900 - Prep-Time Teachers				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers	58,973	63,164	159,444	172,731
115100 - Sub Teacher-Sick Leave/Maternity	1,950	800		
Certificated Salaries	60,923	63,964	159,444	172,731
<u>Classified Salaries</u>				
211000 - Instructional Aides	53,152	54,700	62,036	65,839
Classified Salaries	53,152	54,700	62,036	65,839
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	4,908	5,233	14,159	18,534
310200 - State Teachers Retirement System, class	11	64		
320100 - Public Employees Retirement System, Cer		62		
320200 - Public Employees Retirement System, cla	4,326	5,477	6,482	6,885
331100 - OASDI - Certificated	89	33		
331200 - OASDI - Classified	2,816	2,964	3,846	4,082
332100 - Medicare - Certificated	883	927	2,312	2,505
332200 - Medicare - Classified	660	711	900	955
340100 - Health & Welfare Benefits, Certificated	9,532	10,321	37,024	39,241
340200 - Health & Welfare Benefits, classified po	12,263	17,362	25,098	27,058
350100 - State Unemployment Insurance, Certificat	670	32	80	86
350200 - State Unemployment Insurance, classified	501	24	31	33
360100 - Workers Compensation Insurance, Certifi	955	955	2,624	2,843
360200 - Workers Compensation Insurance, classif	714	732	1,021	1,084
Benefits	38,328	44,896	93,577	103,305
<u>Services</u>				
510000 - Subagreements for Services	134,508	121,092	140,000	145,000
521000 - Mileage/personal Expense Reimbursement	402	580	500	600
583000 - Contracted Services	7,628		5,000	
Services	142,537	121,672	145,500	145,600
Expense	294,941	285,233	460,557	487,474
012900 - Prep-Time Teachers	(294,941)	(285,233)	(460,557)	(487,474)

Fund Summary

03 - General-Unrestricted 015000 - Home & Hospital Tutors				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
113000 - Special Teachers	7,560	7,652	19,000	12,198
Certificated Salaries	7,560	7,652	19,000	12,198
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	624	631	1,688	1,288
332100 - Medicare - Certificated	99	99	276	174
350100 - State Unemployment Insurance, Certificat	75	3	10	7
360100 - Workers Compensation Insurance, Certifi	107	102	371	
Benefits	906	836	2,345	1,469
Expense	8,466	8,488	21,345	13,667
015000 - Home & Hospital Tutors	(8,466)	(8,488)	(21,345)	(13,667)

Fund Summary

03 - General-Unrestricted
016300 - Instrumental Music

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Services</u>				
567500 - Repairs, Contracted-Equipment Other	1,950	2,000	4,000	2,000
Services	1,950	2,000	4,000	2,000
Expense	1,950	2,000	4,000	2,000
016300 - Instrumental Music	(1,950)	(2,000)	(4,000)	(2,000)

Fund Summary

03 - General-Unrestricted
018100 - Regular Ed

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers	12,438,762	13,036,988	13,183,321	13,852,798
111400 - 6-8 Classroom Teachers	4,806,265	5,020,016	5,333,854	5,820,679
113400 - ESL Teacher	53,142	56,349		
115100 - Sub Teacher-Sick Leave/Maternity	279,716	297,982	260,000	260,000
115200 - Sub Teacher-Curriculum Development	8,751	8,532	4,500	4,500
115400 - Sub Teacher-Jury Duty	4,194	1,496	3,200	3,200
115500 - Sub Teacher-Negotiations	8,880	(4,042)	8,500	8,500
115600 - Sub Teacher-Bereavement	6,010	7,373	4,500	4,500
115700 - Sub Workers Comp / IA	557	5,595	1,500	1,500
119000 - Other Teachers	75,536	67,809	50,000	50,000
119500 - Teachers-Adjunct Duty Pay	99,729	101,914	105,750	105,000
Certificated Salaries	17,781,542	18,600,014	18,955,125	20,110,677
<u>Classified Salaries</u>				
211000 - Instructional Aides	54,672	56,894	59,225	62,254
219000 - Substitute Classified Instructional Aide		1,750		
221000 - Library and Media Aides	194,961	208,950	217,342	230,742
243000 - Substitutes-Clerical	260			
299000 - Other Classified - Extra Duty	3,725	3,594		
Classified Salaries	253,618	271,188	276,567	292,996
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	1,446,268	1,515,956	1,645,778	2,110,422
310200 - State Teachers Retirement System, class	2,091	2,293	2,573	3,264
320100 - Public Employees Retirement System, Cer	12,350	12,988	22,291	24,855
320200 - Public Employees Retirement System, cla	24,886	26,566	29,144	31,107
331100 - OASDI - Certificated	11,568	12,060	9,229	10,032
331200 - OASDI - Classified	12,674	13,641	15,351	16,280
332100 - Medicare - Certificated	243,242	254,422	268,499	284,715
332200 - Medicare - Classified	3,321	3,580	4,010	4,248
340100 - Health & Welfare Benefits, Certificated	2,796,699	3,027,842	3,074,021	3,175,275
340200 - Health & Welfare Benefits, classified po	52,064	58,479	62,737	66,080
350100 - State Unemployment Insurance, Certificat	189,529	9,396	9,258	9,775
350200 - State Unemployment Insurance, classified	2,519	123	138	147
360100 - Workers Compensation Insurance, Certifi	270,052	280,458	304,794	321,825
360200 - Workers Compensation Insurance, classif	3,589	3,686	4,552	4,823
Benefits	5,070,851	5,221,490	5,452,375	6,062,848
<u>Supplies</u>				
431000 - Classroom/Office Supplies	9	293		
Supplies	9	293		
<u>Services</u>				
583000 - Contracted Services	63,971	39,077	40,000	40,000
Services	63,971	39,077	40,000	40,000
Expense	23,169,992	24,132,062	24,724,066	26,506,521
018100 - Regular Ed	(23,169,992)	(24,132,062)	(24,724,066)	(26,506,521)

Fund Summary

03 - General-Unrestricted				
018101 - Regular Education-New Teacher Acct				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Supplies</u>				
431000 - Classroom/Office Supplies	5,862	11,906	16,200	16,200
Supplies	5,862	11,906	16,200	16,200
Expense	5,862	11,906	16,200	16,200
018101 - Regular Education-New Teacher Acct	(5,862)	(11,906)	(16,200)	(16,200)

Fund Summary

03 - General-Unrestricted
018107 - PAR New Teacher Workshops

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	3,355	3,435	3,500	3,500
Certificated Salaries	3,355	3,435	3,500	3,500
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	182	176	179	375
320100 - Public Employees Retirement System, Cer		15		
331100 - OASDI - Certificated	36	68	26	
332100 - Medicare - Certificated	49	50	50	50
350100 - State Unemployment Insurance, Certificat	37	2	2	2
360100 - Workers Compensation Insurance, Certifi	53	51	58	58
Benefits	357	362	315	485
Expense	3,712	3,797	3,815	3,985
018107 - PAR New Teacher Workshops	(3,712)	(3,797)	(3,815)	(3,985)

Fund Summary

03 - General-Unrestricted
018190 - SMS ASB

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue	128,411	86,521	45,000	45,000
Revenue	128,411	86,521	45,000	45,000
Income	128,411	86,521	45,000	45,000
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	455			
Certificated Salaries	455			
<u>Benefits</u>				
331100 - OASDI - Certificated	28			
332100 - Medicare - Certificated	7			
350100 - State Unemployment Insurance, Certificat	5			
360100 - Workers Compensation Insurance, Certifi	7			
Benefits	47			
<u>Supplies</u>				
420000 - Books and Reference Materials	6,419	1,715	2,500	2,500
431000 - Classroom/Office Supplies	71,499	41,300	50,000	50,000
440000 - Noncapitalized Equipment		4,040		
Supplies	77,918	47,055	52,500	52,500
<u>Services</u>				
522000 - Conference Expense	100			
571200 - Interprogram-Bus Trips	1,560	1,400	1,800	
580000 - Professional/Consulting Services and Ope	48,050	36,419	40,000	40,000
591000 - Postage	496			
Services	50,206	37,819	41,800	40,000
Expense	128,626	84,874	94,300	92,500
018190 - SMS ASB	(215)	1,647	(49,300)	(47,500)

Fund Summary

03 - General-Unrestricted
018198 - Technology allocation

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue			300	
Revenue			300	
Income			300	
<u>Expense</u>				
<u>Supplies</u>				
431000 - Classroom/Office Supplies		6,718		
440000 - Noncapitalized Equipment	2,799	451,020	438,200	433,500
Supplies	2,799	457,738	438,200	433,500
<u>Services</u>				
580000 - Professional/Consulting Services and Ope		95		
Services		95		
Expense	2,799	457,834	438,200	433,500
018198 - Technology allocation	(2,799)	(457,834)	(437,900)	(433,500)

Fund Summary

03 - General-Unrestricted
018199 - Regular Ed-Site

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
869900 - All Other Local Revenue	77,421	108,261	53,169	20,000
Revenue	77,421	108,261	53,169	20,000
Income	77,421	108,261	53,169	20,000
Expense				
Certificated Salaries				
115200 - Sub Teacher-Curriculum Development	12,418	19,055	10,000	10,000
119000 - Other Teachers	10,945	18,697	7,500	7,500
119500 - Teachers-Adjunct Duty Pay	3,153	15,570	1,500	1,500
Certificated Salaries	26,516	53,321	19,000	19,000
Classified Salaries				
211000 - Instructional Aides	826	1,041		
221000 - Library and Media Aides	107			
241000 - Regular Personnel-Clerical	570			
242000 - Non Regular Personnel-Clerical	60	408		
243000 - Substitutes-Clerical	119			
245000 - Secretaries	130			
246000 - Computer Operators	57			
247000 - Extra Work-Clerical	457			
291500 - Regular Personnel-Other Classified		77		
Classified Salaries	2,326	1,526		
Benefits				
310100 - State Teachers Retirement System, Certi	1,779	3,609	1,500	1,500
310200 - State Teachers Retirement System, class	34	22	250	250
320100 - Public Employees Retirement System, Cer	7	247		
320200 - Public Employees Retirement System, cla	78	97		
331100 - OASDI - Certificated	218	426		
331200 - OASDI - Classified	114	77		
332100 - Medicare - Certificated	378	754	50	50
332200 - Medicare - Classified	32	22		
340200 - Health & Welfare Benefits, classified po		387		
350100 - State Unemployment Insurance, Certificat	287	26		
350200 - State Unemployment Insurance, classified	24	1		
360100 - Workers Compensation Insurance, Certifi	409	776	20	20
360200 - Workers Compensation Insurance, classif	35	22		
Benefits	3,396	6,467	1,820	1,820
Supplies				
420000 - Books and Reference Materials	11,055	7,171	12,694	15,838
431000 - Classroom/Office Supplies	177,245	215,924	213,404	181,462
435000 - Duplicating	10,917	8,108	11,100	8,970
440000 - Noncapitalized Equipment	26,042	56,072	74,696	55,567
Supplies	225,258	287,274	311,894	261,837
Services				
521000 - Mileage/personal Expense Reimbursement		10		
522000 - Conference Expense	1,322	2,704	3,349	250
530000 - Dues and Memberships	85			
561000 - Equipment Maintenance Agreement	11			
562200 - Rentals - Equipment	1,194	1,195	1,500	1,500
567500 - Repairs, Contracted-Equipment Other	729	2,052	745	
571200 - Interprogram-Bus Trips	32,306	30,625	36,100	37,900
580000 - Professional/Consulting Services and Ope	24,546	21,114	71,408	13,000
582500 - Consultants	90	6,817	7,199	
583000 - Contracted Services	20,316	47,517	29,717	25,800
591000 - Postage	9,458	8,178	8,700	8,700
Services	90,057	120,211	158,718	87,150

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Fund Summary

03 - General-Unrestricted
018199 - Regular Ed-Site

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Capital</u>				
640000 - Equipment	5,561	7,049	7,050	7,050
Capital	5,561	7,049	7,050	7,050
Expense	353,115	475,848	498,482	376,857
018199 - Regular Ed-Site	(275,694)	(367,587)	(445,313)	(356,857)

Fund Summary

03 - General-Unrestricted 018700 - Basic Summer School				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue	32,860	30,590	35,247	35,000
Revenue	32,860	30,590	35,247	35,000
Income	32,860	30,590	35,247	35,000
<u>Expense</u>				
<u>Certificated Salaries</u>				
112000 - Summer School Teachers	92,508	159,519	169,000	169,000
115100 - Sub Teacher-Sick Leave/Maternity	1,170			
115200 - Sub Teacher-Curriculum Development	325	700		
119000 - Other Teachers			484	
Certificated Salaries	94,003	160,219	169,484	169,000
<u>Classified Salaries</u>				
211000 - Instructional Aides		4,117	9,565	9,325
244000 - Accountants		148	137	
245000 - Secretaries	6,787	7,294	6,714	6,600
Classified Salaries	6,787	11,560	16,416	15,925
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	7,672	12,824	14,500	18,134
310200 - State Teachers Retirement System, class	11			
320100 - Public Employees Retirement System, Cer	22			
320200 - Public Employees Retirement System, cla	711	1,219	1,932	1,887
331100 - OASDI - Certificated	73	296	403	
331200 - OASDI - Classified	409	715	1,017	674
332100 - Medicare - Certificated	1,365	2,323	2,500	2,450
332200 - Medicare - Classified	97	167	238	544
340100 - Health & Welfare Benefits, Certificated			3,201	
350100 - State Unemployment Insurance, Certificat	1,036	80	100	85
350200 - State Unemployment Insurance, classified	74	6	15	8
360100 - Workers Compensation Insurance, Certifi	1,476	2,392	2,800	2,781
360200 - Workers Compensation Insurance, classif	105	172	270	262
Benefits	13,050	20,194	26,976	26,825
<u>Supplies</u>				
420000 - Books and Reference Materials	202			
431000 - Classroom/Office Supplies	4,209	7,327	1,500	1,500
435000 - Duplicating	24	162		
Supplies	4,435	7,489	1,500	1,500
<u>Services</u>				
571200 - Interprogram-Bus Trips	26,190	28,980	24,124	25,000
591000 - Postage	205	513	150	150
Services	26,395	29,493	24,274	25,150
Expense	144,670	228,954	238,650	238,400
018700 - Basic Summer School	(111,810)	(198,364)	(203,402)	(203,400)

Fund Summary

03 - General-Unrestricted				
019900 - Noon Aides				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Classified Salaries</u>				
291500 - Regular Personnel-Other Classified	156,805	157,904	171,565	163,316
Classified Salaries	156,805	157,904	171,565	163,316
<u>Benefits</u>				
310200 - State Teachers Retirement System, class			10	
320200 - Public Employees Retirement System, cla	1,467	1,464	1,566	1,442
331200 - OASDI - Classified	9,601	9,709	10,629	10,184
332200 - Medicare - Classified	2,250	2,271	2,488	4,151
340200 - Health & Welfare Benefits, classified po	4,357	4,232	5,674	6,124
350200 - State Unemployment Insurance, classified	1,707	78	86	81
360200 - Workers Compensation Insurance, classif	2,432	2,338	2,822	2,703
390200 - Other Benefits TSA, classified positions			8	
Benefits	21,815	20,093	23,283	24,686
Expense	178,620	177,997	194,848	188,002
019900 - Noon Aides	(178,620)	(177,997)	(194,848)	(188,002)

Fund Summary

03 - General-Unrestricted
040000 - Instructional Administration

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
139000 - Assistant Superintendent	108,353	123,775	106,202	106,770
Certificated Salaries	108,353	123,775	106,202	106,770
<u>Classified Salaries</u>				
244000 - Accountants	9,367	9,809		
245000 - Secretaries	27,384	28,752	32,426	33,942
Classified Salaries	36,751	38,560	32,426	33,942
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	9,169	9,753	9,431	11,456
320200 - Public Employees Retirement System, cla	4,154	4,386	3,571	3,773
331200 - OASDI - Classified	2,266	2,378	2,007	2,101
332100 - Medicare - Certificated	1,465	1,689	1,540	1,548
332200 - Medicare - Classified	530	556	470	492
340100 - Health & Welfare Benefits, Certificated	511	470	760	764
340200 - Health & Welfare Benefits, classified po	5,535	5,602	4,113	4,292
350100 - State Unemployment Insurance, Certificat	1,110	58	53	53
350200 - State Unemployment Insurance, classified	402	19	17	18
360100 - Workers Compensation Insurance, Certifi	1,581	1,738	1,748	1,757
360200 - Workers Compensation Insurance, classif	573	573	527	552
Benefits	27,295	27,222	24,237	26,807
<u>Supplies</u>				
431000 - Classroom/Office Supplies	5,267	3,955	6,100	
435000 - Duplicating	6,596	4,643	5,000	
440000 - Noncapitalized Equipment	(308)	3,195	5,235	
Supplies	11,556	11,793	16,335	
<u>Services</u>				
520100 - Mileage/Certificated Management	2,786	2,883	2,964	3,179
521000 - Mileage/personal Expense Reimbursement	29			
522000 - Conference Expense	2,597	917	2,200	
530000 - Dues and Memberships	1,693	2,808	2,000	
580000 - Professional/Consulting Services and Ope	200	300	300	
582500 - Consultants			200	
583000 - Contracted Services			7,000	
591000 - Postage		27		
Services	7,305	6,935	14,664	3,179
Expense	191,260	208,285	193,864	170,698
040000 - Instructional Administration	(191,260)	(208,285)	(193,864)	(170,698)

Fund Summary

03 - General-Unrestricted
041500 - Curriculum Development

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	1,605	140	650	500
119000 - Other Teachers	830	181	500	500
132000 - Supervisors-Certificated	41,233	70,315	76,698	82,008
139000 - Assistant Superintendent	88,653	101,270	86,892	87,357
Certificated Salaries	132,321	171,906	164,740	170,365
<u>Classified Salaries</u>				
221000 - Library and Media Aides		78	100	
291500 - Regular Personnel-Other Classified	112			
Classified Salaries	112	78	100	
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	11,012	13,711	14,847	18,173
320100 - Public Employees Retirement System, Cer	7			
320200 - Public Employees Retirement System, cla	4			
331100 - OASDI - Certificated	4	9	25	
331200 - OASDI - Classified	6	4	7	
332100 - Medicare - Certificated	1,811	2,358	2,372	2,456
332200 - Medicare - Classified	1	1		
340100 - Health & Welfare Benefits, Certificated	6,876	11,896	6,198	6,409
350100 - State Unemployment Insurance, Certificat	1,379	82	82	85
350200 - State Unemployment Insurance, classified	1	0		
360100 - Workers Compensation Insurance, Certifi	1,964	2,442	2,693	2,788
360200 - Workers Compensation Insurance, classif	2	1		
Benefits	23,068	30,505	26,223	29,910
<u>Supplies</u>				
420000 - Books and Reference Materials	84			
431000 - Classroom/Office Supplies	1,174	120	1,500	7,500
435000 - Duplicating	14	8	150	6,150
440000 - Noncapitalized Equipment	1,411			
Supplies	2,683	128	1,650	13,650
<u>Services</u>				
520100 - Mileage/Certificated Management	3,489	4,191	4,356	4,135
521000 - Mileage/personal Expense Reimbursement			100	100
522000 - Conference Expense		924	3,000	2,200
530000 - Dues and Memberships				3,000
582500 - Consultants	650		2,000	500
591000 - Postage	220	48	250	250
Services	4,359	5,162	9,706	10,185
Expense	162,543	207,779	202,419	224,111
041500 - Curriculum Development	(162,543)	(207,779)	(202,419)	(224,111)

Fund Summary

03 - General-Unrestricted
043800 - Support Services

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Certificated Salaries</u>				
131200 - Director of Special Education	67,244	75,151	75,581	82,359
Certificated Salaries	67,244	75,151	75,581	82,359
<u>Classified Salaries</u>				
245000 - Secretaries	24,962	25,587	28,537	29,905
247000 - Extra Work-Clerical	106		2,200	
Classified Salaries	25,068	25,587	30,737	29,905
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	5,309	6,050	6,712	8,837
320200 - Public Employees Retirement System, cla	2,862	2,927	3,475	3,406
331200 - OASDI - Classified	1,554	1,586	1,857	1,806
332100 - Medicare - Certificated	939	1,045	1,096	1,194
332200 - Medicare - Classified	363	371	434	422
340100 - Health & Welfare Benefits, Certificated	9,937	11,893	12,881	13,866
340200 - Health & Welfare Benefits, classified po	4,766	4,685	5,075	5,897
350100 - State Unemployment Insurance, Certificat	712	36	38	41
350200 - State Unemployment Insurance, classified	276	13	16	15
360100 - Workers Compensation Insurance, Certifi	1,015	1,075	1,244	1,356
360200 - Workers Compensation Insurance, classif	393	382	510	496
390100 - Other Benefits TSA, Certificated positio			23	
390200 - Other Benefits TSA, classified positions			23	
Benefits	28,125	30,063	33,382	37,337
<u>Supplies</u>				
431000 - Classroom/Office Supplies	279		300	
435000 - Duplicating	1,272	1,468	1,500	500
Supplies	1,551	1,468	1,800	500
<u>Services</u>				
520100 - Mileage/Certificated Management			1,386	1,486
522000 - Conference Expense	994	300		
560000 - Rentals, Leases, and Repairs	1,524			
582500 - Consultants	4,500	3,115	500	500
591000 - Postage	2,424	754	2,000	1,000
Services	9,442	4,169	3,886	2,986
Expense	131,431	136,439	145,386	153,087
043800 - Support Services	(131,431)	(136,439)	(145,386)	(153,087)

Fund Summary

03 - General-Unrestricted				
043900 - MAA Sp ED (Medi-Cal Administrative Activities)				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
829000 - All Other Federal Revenue			65,000	65,000
Revenue			65,000	65,000
Income			65,000	65,000
<u>Expense</u>				
<u>Supplies</u>				
431000 - Classroom/Office Supplies			20,000	
440000 - Noncapitalized Equipment			5,000	
Supplies			25,000	
<u>Services</u>				
583000 - Contracted Services	10,417	23,619	25,000	25,000
Services	10,417	23,619	25,000	25,000
Expense	10,417	23,619	50,000	25,000
043900 - MAA Sp ED (Medi-Cal Administrative Activities)	(10,417)	(23,619)	15,000	40,000

Fund Summary

03 - General-Unrestricted 045500 - Instructional Materials				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue			361	
Revenue			361	
Income			361	
<u>Expense</u>				
<u>Classified Salaries</u>				
241000 - Regular Personnel-Clerical	79,820	100,453	106,344	111,805
Classified Salaries	79,820	100,453	106,344	111,805
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	9,006	11,274	12,400	13,127
331200 - OASDI - Classified	4,467	5,805	6,531	6,870
332200 - Medicare - Classified	1,045	1,358	1,527	1,607
340200 - Health & Welfare Benefits, classified po	26,217	28,214	28,723	29,895
350200 - State Unemployment Insurance, classified	793	47	53	55
360200 - Workers Compensation Insurance, classif	1,129	1,398	1,734	1,824
Benefits	42,657	48,095	50,969	53,378
<u>Supplies</u>				
431000 - Classroom/Office Supplies	(992)	(595)	500	700
435000 - Duplicating	209	757	500	50
440000 - Noncapitalized Equipment	851			
Supplies	68	162	1,000	750
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	145	241		
567500 - Repairs, Contracted-Equipment Other	829		250	
581200 - Advertising-NonLegal	200	444		
583000 - Contracted Services		8,020	8,500	8,700
591000 - Postage	66	1	250	50
Services	1,240	8,706	9,000	8,750
Expense	123,785	157,415	167,312	174,683
045500 - Instructional Materials	(123,785)	(157,415)	(166,951)	(174,683)

Fund Summary

03 - General-Unrestricted
045502 - Lost Library Fund (455-10)

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue	4,811	5,970	634	
Revenue	4,811	5,970	634	
Income	4,811	5,970	634	
<u>Expense</u>				
<u>Supplies</u>				
420000 - Books and Reference Materials	3,659	1,372	9,956	1,195
Supplies	3,659	1,372	9,956	1,195
<u>Services</u>				
580000 - Professional/Consulting Services and Ope	220	440	239	
Services	220	440	239	
Expense	3,879	1,812	10,195	1,195
045502 - Lost Library Fund (455-10)	932	4,159	(9,561)	(1,195)

Fund Summary

03 - General-Unrestricted				
048300 - Local School Administration				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
130500 - Principals-Elementary	928,992	938,868	978,596	1,058,710
130600 - Principals-Middle	262,979	280,516	271,412	291,018
130700 - Assistant Principals-Elementary			248,003	459,108
130800 - Assistant Principals-Middle	430,438	437,009	451,790	464,335
Certificated Salaries	1,622,408	1,656,393	1,949,801	2,273,171
<u>Classified Salaries</u>				
241000 - Regular Personnel-Clerical	484,501	511,997	557,620	571,190
243000 - Substitutes-Clerical	165			
245000 - Secretaries	488,754	533,782	506,477	527,751
247000 - Extra Work-Clerical		1,732		
291500 - Regular Personnel-Other Classified	142			
Classified Salaries	973,562	1,047,511	1,064,098	1,098,940
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	134,100	138,123	173,142	243,911
310200 - State Teachers Retirement System, class	107	101		
320200 - Public Employees Retirement System, cla	102,050	113,265	125,255	130,191
331100 - OASDI - Certificated	116			
331200 - OASDI - Classified	55,390	59,844	65,974	68,134
332100 - Medicare - Certificated	23,088	23,816	28,272	32,961
332200 - Medicare - Classified	13,145	14,113	15,429	15,935
340100 - Health & Welfare Benefits, Certificated	235,540	233,871	292,335	319,304
340200 - Health & Welfare Benefits, classified po	287,926	320,795	332,665	352,752
350100 - State Unemployment Insurance, Certificat	17,492	821	975	1,137
350200 - State Unemployment Insurance, classified	9,972	487	532	549
360100 - Workers Compensation Insurance, Certifi	24,922	24,496	32,094	37,416
360200 - Workers Compensation Insurance, classif	14,208	14,529	17,515	18,089
Benefits	918,058	944,260	1,084,189	1,220,380
<u>Services</u>				
520100 - Mileage/Certificated Management	27,024	28,058	31,729	34,032
582500 - Consultants		4,097		
Services	27,024	32,155	31,729	34,032
Expense	3,541,052	3,680,319	4,129,817	4,626,523
048300 - Local School Administration	(3,541,052)	(3,680,319)	(4,129,817)	(4,626,523)

Fund Summary

03 - General-Unrestricted				
062100 - Pupil Testing Services				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	1,465		280	
119000 - Other Teachers	309			
119500 - Teachers-Adjunct Duty Pay	3,252			
132000 - Supervisors-Certificated	68,722	72,642	76,698	82,008
Certificated Salaries	73,748	72,642	76,978	82,008
<u>Classified Salaries</u>				
241000 - Regular Personnel-Clerical		25,103	26,150	27,448
244000 - Accountants	35,216	36,741	38,972	41,538
245000 - Secretaries	27,384	28,752	30,333	31,849
292000 - Non Regular Personnel-Other Classified		1,414		1,500
Classified Salaries	62,600	92,010	95,455	102,336
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	5,886	5,845	6,811	8,799
320200 - Public Employees Retirement System, cla	7,109	10,406	11,236	12,123
331100 - OASDI - Certificated	12			
331200 - OASDI - Classified	3,392	5,055	5,918	6,345
332100 - Medicare - Certificated	1,035	1,010	1,112	1,189
332200 - Medicare - Classified	793	1,191	1,384	1,484
340100 - Health & Welfare Benefits, Certificated	10,764	11,889	5,575	5,784
340200 - Health & Welfare Benefits, classified po	14,230	15,060	15,464	16,098
350100 - State Unemployment Insurance, Certificat	785	35	38	41
350200 - State Unemployment Insurance, classified	602	41	48	51
360100 - Workers Compensation Insurance, Certifi	1,118	1,039	1,262	1,350
360200 - Workers Compensation Insurance, classif	857	1,226	1,571	1,685
Benefits	46,583	52,796	50,420	54,950
<u>Supplies</u>				
420000 - Books and Reference Materials		81	500	
431000 - Classroom/Office Supplies	820	1,456	1,500	1,700
435000 - Duplicating	21,951	10,477	10,000	5,300
440000 - Noncapitalized Equipment		915		
Supplies	22,771	12,929	12,000	7,000
<u>Services</u>				
520100 - Mileage/Certificated Management	1,042	1,052	1,370	1,469
521000 - Mileage/personal Expense Reimbursement	24	8		25
522000 - Conference Expense	105	4,818	2,255	
580000 - Professional/Consulting Services and Ope	60,485	64,347	65,000	65,000
582500 - Consultants	1,194			1,822
583000 - Contracted Services	5,398	31,992	33,000	35,500
591000 - Postage	2,413	3,687	4,000	3,100
Services	70,661	105,905	105,625	106,916
Expense	276,362	336,281	340,478	353,209
062100 - Pupil Testing Services	(276,362)	(336,281)	(340,478)	(353,209)

Fund Summary

03 - General-Unrestricted
062101 - Testing-CELDT

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
119000 - Other Teachers		300		
Certificated Salaries		300		
<u>Classified Salaries</u>				
292000 - Non Regular Personnel-Other Classified		1,932	1,363	
Classified Salaries		1,932	1,363	
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi		25		
320200 - Public Employees Retirement System, cla		161	160	
331200 - OASDI - Classified		87	85	
332100 - Medicare - Certificated		4		
332200 - Medicare - Classified		28	20	
350100 - State Unemployment Insurance, Certificat		0		
350200 - State Unemployment Insurance, classified		1	1	
360100 - Workers Compensation Insurance, Certifi		4		
360200 - Workers Compensation Insurance, classif		29	22	
Benefits		338	288	
<u>Supplies</u>				
431000 - Classroom/Office Supplies		54	114	
435000 - Duplicating			400	
Supplies		54	514	
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement		51	25	
582500 - Consultants	3,663			
583000 - Contracted Services		1,374	2,000	
591000 - Postage	1,219	560	100	
Services	4,882	1,985	2,125	
Expense	4,882	4,609	4,290	
062101 - Testing-CELDT	(4,882)	(4,609)	(4,290)	

Fund Summary

03 - General-Unrestricted
064000 - Guidance & Counseling

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
126000 - Social workers - certificated			184,418	268,480
Certificated Salaries			184,418	268,480
<u>Classified Salaries</u>				
237000 - Supervisors-Classified				158,270
239500 - Other Managers-Classified				55,123
291500 - Regular Personnel-Other Classified	21,372	85,756	29,162	
Classified Salaries	21,372	85,756	29,162	213,394
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi			2,622	7,049
310200 - State Teachers Retirement System, class				22,897
320100 - Public Employees Retirement System, Cer			18,233	24,024
320200 - Public Employees Retirement System, cla	2,065	9,711	3,402	
331100 - OASDI - Certificated			9,604	8,343
331200 - OASDI - Classified	1,325	5,317	1,808	
332100 - Medicare - Certificated			2,674	3,893
332200 - Medicare - Classified	310	1,243	423	3,094
340100 - Health & Welfare Benefits, Certificated			19,605	31,146
340200 - Health & Welfare Benefits, classified po	2,975	12,320	4,317	22,500
350100 - State Unemployment Insurance, Certificat			92	134
350200 - State Unemployment Insurance, classified	235	43	15	107
360100 - Workers Compensation Insurance, Certifi			3,036	4,419
360200 - Workers Compensation Insurance, classif	335	1,280	480	3,512
Benefits	7,245	29,913	66,309	131,119
Expense	28,618	115,670	279,889	612,993
064000 - Guidance & Counseling	(28,618)	(115,670)	(279,889)	(612,993)

Fund Summary

03 - General-Unrestricted
067000 - Health

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Certificated Salaries</u>				
127200 - Nurse-Certificated	102,010	104,754	106,991	114,779
Certificated Salaries	102,010	104,754	106,991	114,779
<u>Classified Salaries</u>				
221600 - Health Aides	116,013	120,945	123,360	125,496
Classified Salaries	116,013	120,945	123,360	125,496
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	8,611	8,761	9,501	12,316
320200 - Public Employees Retirement System, cla	13,101	13,196	14,521	14,867
331200 - OASDI - Classified	6,349	6,955	7,648	7,781
332100 - Medicare - Certificated	1,432	1,471	1,551	1,664
332200 - Medicare - Classified	1,485	1,627	1,789	1,820
340100 - Health & Welfare Benefits, Certificated	21,425	23,677	25,510	27,448
340200 - Health & Welfare Benefits, classified po	33,491	27,602	27,134	19,798
350100 - State Unemployment Insurance, Certificat	1,090	51	54	57
350200 - State Unemployment Insurance, classified	1,126	56	62	63
360100 - Workers Compensation Insurance, Certifi	1,553	1,520	1,761	1,889
360200 - Workers Compensation Insurance, classif	1,605	1,675	2,031	2,066
Benefits	91,270	86,590	91,561	89,768
<u>Supplies</u>				
431000 - Classroom/Office Supplies	5,164	6,335	6,000	2,000
435000 - Duplicating		195		
Supplies	5,164	6,530	6,000	2,000
<u>Services</u>				
520100 - Mileage/Certificated Management	2,364	2,429	2,772	2,972
Services	2,364	2,429	2,772	2,972
Expense	316,821	321,248	330,684	335,015
067000 - Health	(316,821)	(321,248)	(330,684)	(335,015)

Fund Summary

03 - General-Unrestricted 067001 - Health El Camino Grant				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
869900 - All Other Local Revenue	248,000	217,385	267,500	273,000
Revenue	248,000	217,385	267,500	273,000
Income	248,000	217,385	267,500	273,000
Expense				
Certificated Salaries				
127200 - Nurse-Certificated	127,174	139,833	154,792	162,476
Certificated Salaries	127,174	139,833	154,792	162,476
Classified Salaries				
221600 - Health Aides	31,205	38,168	35,743	37,302
291500 - Regular Personnel-Other Classified	863	309		
Classified Salaries	32,067	38,477	35,743	37,302
Benefits				
310100 - State Teachers Retirement System, Certi	10,809	11,908	13,746	17,434
320200 - Public Employees Retirement System, cla	3,571	4,216	4,207	4,419
331200 - OASDI - Classified	1,930	2,321	2,216	2,313
332100 - Medicare - Certificated	1,830	2,021	2,244	2,356
332200 - Medicare - Classified	451	543	518	541
340100 - Health & Welfare Benefits, Certificated	27,942	38,254	38,557	38,579
340200 - Health & Welfare Benefits, classified po	2,641	3,985	2,142	(174)
350100 - State Unemployment Insurance, Certificat	1,391	70	77	81
350200 - State Unemployment Insurance, classified	342	19	18	19
360100 - Workers Compensation Insurance, Certifi	1,982	2,092	2,548	2,674
360200 - Workers Compensation Insurance, classif	488	559	588	614
Benefits	53,378	65,987	66,862	68,856
Supplies				
431000 - Classroom/Office Supplies		1,144	704	500
435000 - Duplicating	47			
440000 - Noncapitalized Equipment	841	1,576		
Supplies	888	2,720	704	500
Services				
520100 - Mileage/Certificated Management	3,840	4,507	5,675	3,866
522000 - Conference Expense	1,023	943		
583000 - Contracted Services	400	1,664	3,725	
Services	5,263	7,114	9,400	3,866
Expense	218,769	254,131	267,500	273,000
067001 - Health El Camino Grant	29,231	(36,746)		

Fund Summary

03 - General-Unrestricted
071000 - Employer/Employee Relations

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Supplies</u>				
431000 - Classroom/Office Supplies				100
Supplies				100
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	1,782	1,814	1,800	2,000
522000 - Conference Expense	150	150	150	250
Services	1,932	1,964	1,950	2,250
Expense	1,932	1,964	1,950	2,350
071000 - Employer/Employee Relations	(1,932)	(1,964)	(1,950)	(2,350)

Fund Summary

03 - General-Unrestricted 071100 - Board of Education				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Classified Salaries</u>				
239600 - Governing Board Members	13,920	14,400	15,000	15,600
Classified Salaries	13,920	14,400	15,000	15,600
<u>Benefits</u>				
331200 - OASDI - Classified	863	893	900	967
332200 - Medicare - Classified	202	209	225	226
350200 - State Unemployment Insurance, classified	94	4	35	8
360200 - Workers Compensation Insurance, classif	218	215	325	257
Benefits	1,377	1,321	1,485	1,458
<u>Supplies</u>				
431000 - Classroom/Office Supplies	131	277	500	300
435000 - Duplicating	1,536	466	1,000	1,000
Supplies	1,666	743	1,500	1,300
<u>Services</u>				
522000 - Conference Expense	10,650	8,799	10,000	10,000
530000 - Dues and Memberships	12,266	13,779	7,500	7,500
582000 - Audit Expenses	44,500	44,500	51,500	52,000
583000 - Contracted Services	7,500			
583500 - Elections		183,474	1,500	1,500
591000 - Postage	34		200	200
Services	74,949	250,552	70,700	71,200
Expense	91,912	267,016	88,685	89,558
071100 - Board of Education	(91,912)	(267,016)	(88,685)	(89,558)

Fund Summary

03 - General-Unrestricted
071200 - Superintendent

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	1,190	1,540		
Certificated Salaries	1,190	1,540		
<u>Classified Salaries</u>				
231000 - Deputy Superintendent-Classified	247,862	264,355	273,389	274,159
232000 - Administrative Assistant-Classified	67,412	78,008	82,062	89,471
239500 - Other Managers-Classified			19,145	73,873
Classified Salaries	315,274	342,363	374,596	437,503
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	43	46		
320100 - Public Employees Retirement System, Cer	15	16		
320200 - Public Employees Retirement System, cla	35,995	39,159	44,094	51,831
331100 - OASDI - Certificated	24	52		
331200 - OASDI - Classified	10,931	12,116	12,294	16,049
332100 - Medicare - Certificated	17	22	10	10
332200 - Medicare - Classified	4,283	4,984	5,555	6,467
340200 - Health & Welfare Benefits, classified po	22,892	24,389	35,470	38,708
350100 - State Unemployment Insurance, Certificat	13	1		
350200 - State Unemployment Insurance, classified	3,244	160	196	228
360100 - Workers Compensation Insurance, Certifi	19	23		
360200 - Workers Compensation Insurance, classif	4,621	4,763	6,289	7,324
Benefits	82,097	85,731	103,907	120,616
<u>Supplies</u>				
431000 - Classroom/Office Supplies	7,875	5,717	5,500	5,500
440000 - Noncapitalized Equipment		2,111	538	
Supplies	7,875	7,829	6,038	5,500
<u>Services</u>				
520100 - Mileage/Certificated Management	98			
520200 - Mileage/Classified Management	7,892	8,196	8,519	9,118
521000 - Mileage/personal Expense Reimbursement		814		
522000 - Conference Expense	7,389	12,204	14,000	6,000
530000 - Dues and Memberships	7,256	12,281	8,725	8,500
567500 - Repairs, Contracted-Equipment Other	313			
583000 - Contracted Services	66,583	28,829	66,000	35,000
584500 - Legal Expense	86,798	292,043	185,237	225,000
591000 - Postage	150	240	300	300
Services	176,478	354,607	282,781	283,918
<u>Capital</u>				
640000 - Equipment			6,600	
Capital			6,600	
Expense	582,914	792,070	773,921	847,537
071200 - Superintendent	(582,914)	(792,070)	(773,921)	(847,537)

Fund Summary

03 - General-Unrestricted 071300 - Personnel				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
139000 - Assistant Superintendent	181,574	192,518	201,732	201,930
Certificated Salaries	181,574	192,518	201,732	201,930
<u>Classified Salaries</u>				
239500 - Other Managers-Classified	73,786	79,442	79,191	86,421
243000 - Substitutes-Clerical	270	438		
245000 - Secretaries	134,317	145,365	182,265	194,223
247000 - Extra Work-Clerical	5,391	1,250		
Classified Salaries	213,765	226,494	261,456	280,644
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	15,447	16,365	18,814	22,567
320200 - Public Employees Retirement System, cla	23,904	24,879	30,167	32,635
331200 - OASDI - Classified	13,010	13,857	16,114	17,304
332100 - Medicare - Certificated	2,571	2,731	2,925	2,928
332200 - Medicare - Classified	3,046	3,247	3,742	4,020
340100 - Health & Welfare Benefits, Certificated	929	934	1,432	1,433
340200 - Health & Welfare Benefits, classified po	40,699	43,567	48,869	51,572
350100 - State Unemployment Insurance, Certificat	1,956	94	101	101
350200 - State Unemployment Insurance, classified	2,315	109	132	142
360100 - Workers Compensation Insurance, Certifi	2,787	2,819	3,321	3,324
360200 - Workers Compensation Insurance, classif	3,278	3,328	4,267	4,583
Benefits	109,944	111,930	129,884	140,609
<u>Supplies</u>				
420000 - Books and Reference Materials	9	546		
431000 - Classroom/Office Supplies	7,238	7,675	7,000	7,000
435000 - Duplicating	7,343	5,033	4,500	6,500
440000 - Noncapitalized Equipment	3,235	1,576		
Supplies	17,824	14,829	11,500	13,500
<u>Services</u>				
520100 - Mileage/Certificated Management	5,665	5,843	5,998	6,433
521000 - Mileage/personal Expense Reimbursement	489	359	500	500
522000 - Conference Expense	3,294	7,181	10,700	4,000
530000 - Dues and Memberships	5,190	3,623	6,900	4,000
581200 - Advertising-NonLegal	860	1,360	2,000	1,500
582200 - Bank Fees		67	100	
582500 - Consultants		13,509	1,400	8,000
583000 - Contracted Services	29,131	21,018	34,500	20,500
583800 - Fingerprinting	9,604	10,787	8,500	18,000
584500 - Legal Expense	1,885	14,030	15,000	5,500
586800 - Physical Examinations	213	243	500	500
587700 - Testing-TB	60	40		
591000 - Postage	1,001	1,198	1,500	1,500
Services	57,392	79,258	87,598	70,433
Expense	580,499	625,030	692,170	707,116
071300 - Personnel	(580,499)	(625,030)	(692,170)	(707,116)

Fund Summary

03 - General-Unrestricted				
071500 - Business Services				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
Classified Salaries				
236000 - Directors-Classified	146,636	152,862	190,212	161,361
239500 - Other Managers-Classified	214,514	221,682	235,575	252,003
244000 - Accountants	125,455	133,344	147,654	155,916
245000 - Secretaries	16,922	17,393	18,292	19,951
Classified Salaries	503,527	525,282	591,734	589,230
Benefits				
320200 - Public Employees Retirement System, cla	57,234	59,840	65,315	69,207
331200 - OASDI - Classified	28,525	29,583	36,460	31,750
332200 - Medicare - Classified	7,141	7,458	8,528	8,491
340200 - Health & Welfare Benefits, classified po	94,906	101,483	98,506	96,241
350200 - State Unemployment Insurance, classified	5,410	257	296	295
360200 - Workers Compensation Insurance, classif	7,708	7,665	9,676	9,634
Benefits	200,925	206,285	218,781	215,618
Supplies				
431000 - Classroom/Office Supplies	4,115	5,224	9,000	9,000
435000 - Duplicating	2,350	1,981	1,500	1,500
440000 - Noncapitalized Equipment	2,180		2,000	2,000
Supplies	8,645	7,205	12,500	12,500
Services				
520200 - Mileage/Classified Management	4,666	4,809	4,935	5,292
521000 - Mileage/personal Expense Reimbursement	431	312	200	200
522000 - Conference Expense	1,966	905	2,000	6,000
545000 - Property & Liability Insurance	358,169	358,931	380,000	392,500
567500 - Repairs, Contracted-Equipment Other	314		500	500
580000 - Professional/Consulting Services and Ope	54			
582200 - Bank Fees	2,786	2,707	2,500	2,500
583000 - Contracted Services	211,899	188,359	184,700	180,000
586800 - Physical Examinations			3,200	3,200
591000 - Postage	(1,182)	3,190	2,500	10,000
Services	579,104	559,213	580,535	600,192
Expense	1,292,201	1,297,986	1,403,550	1,417,540
071500 - Business Services	(1,292,201)	(1,297,986)	(1,403,550)	(1,417,540)

Fund Summary

03 - General-Unrestricted
071800 - Graphics/Duplication

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Classified Salaries</u>				
241000 - Regular Personnel-Clerical	46,054	38,466	43,204	43,514
Classified Salaries	46,054	38,466	43,204	43,514
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	4,707	4,399	4,638	5,155
331200 - OASDI - Classified	2,778	2,307	2,488	2,698
332200 - Medicare - Classified	650	539	581	631
340200 - Health & Welfare Benefits, classified po	9,584	9,728	18,956	19,771
350200 - State Unemployment Insurance, classified	493	19	21	22
360200 - Workers Compensation Insurance, classif	702	555	659	716
Benefits	18,913	17,547	27,342	28,993
<u>Supplies</u>				
431000 - Classroom/Office Supplies	10,742	10,410	8,500	8,500
440000 - Noncapitalized Equipment			4,200	4,200
Supplies	10,742	10,410	12,700	12,700
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	67		100	100
562200 - Rentals - Equipment	12,622	48,693	83,500	83,500
567500 - Repairs, Contracted-Equipment Other	338		500	500
Services	13,026	48,693	84,100	84,100
Expense	88,736	115,116	167,346	169,306
071800 - Graphics/Duplication	(88,736)	(115,116)	(167,346)	(169,306)

Fund Summary

03 - General-Unrestricted 072300 - Technology				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue	9,906	554	20	
Revenue	9,906	554	20	
Income	9,906	554	20	
<u>Expense</u>				
<u>Certificated Salaries</u>				
132000 - Supervisors-Certificated	62,167	67,772	71,968	77,513
Certificated Salaries	62,167	67,772	71,968	77,513
<u>Classified Salaries</u>				
245000 - Secretaries	25,759	26,935	29,175	30,592
246000 - Computer Operators	209,386	244,028	301,948	326,643
291500 - Regular Personnel-Other Classified			2,000	
Classified Salaries	235,145	270,963	333,123	357,235
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	5,262	5,727	6,582	8,508
320200 - Public Employees Retirement System, cla	26,292	29,664	38,629	41,751
331100 - OASDI - Certificated			48	48
331200 - OASDI - Classified	14,147	16,218	20,534	21,759
332100 - Medicare - Certificated	894	977	1,047	1,127
332200 - Medicare - Classified	3,309	3,793	7,759	5,152
340100 - Health & Welfare Benefits, Certificated	10,674	10,207	9,046	8,651
340200 - Health & Welfare Benefits, classified po	49,438	51,323	49,348	55,341
350100 - State Unemployment Insurance, Certificat	683	34	36	39
350200 - State Unemployment Insurance, classified	2,542	130	210	178
360100 - Workers Compensation Insurance, Certifi	974	1,013	1,230	1,321
360200 - Workers Compensation Insurance, classif	3,599	3,932	5,388	5,832
Benefits	117,814	123,020	139,855	149,706
<u>Supplies</u>				
431000 - Classroom/Office Supplies	14,421	32,729	35,000	35,000
435000 - Duplicating	51	89	100	100
436000 - Bus/Vehicle Supplies	2,434			
440000 - Noncapitalized Equipment	27,011	89,279	15,000	15,000
Supplies	43,916	122,097	50,100	50,100
<u>Services</u>				
520100 - Mileage/Certificated Management	1,617	1,652	1,656	1,776
520200 - Mileage/Classified Management	1,500	1,800	1,824	1,956
522000 - Conference Expense	535	6,688	1,000	1,000
567200 - Repairs, Contracted-Computers		690		
567500 - Repairs, Contracted-Equipment Other			1,000	1,000
580000 - Professional/Consulting Services and Ope	2,582	8,736	45,500	31,500
583000 - Contracted Services	79,557	146,725	135,700	120,000
591000 - Postage	24	146		
593000 - Telephone	118,561	13,118	49,000	66,000
Services	204,376	179,555	235,680	223,232
<u>Capital</u>				
640000 - Equipment		10,287	24,000	48,000
Capital		10,287	24,000	48,000
Expense	663,418	773,693	854,725	905,786
072300 - Technology	(653,512)	(773,139)	(854,705)	(905,786)

Fund Summary

03 - General-Unrestricted
072700 - Facility Use

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue	27,898	27,080	21,000	21,000
Revenue	27,898	27,080	21,000	21,000
Income	27,898	27,080	21,000	21,000
072700 - Facility Use	27,898	27,080	21,000	21,000

Fund Summary

03 - General-Unrestricted
073200 - Vandalism

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Services</u>				
567500 - Repairs, Contracted-Equipment Other	3,288	600	9,500	9,500
583000 - Contracted Services	87,057	87,936	95,500	95,500
Services	90,345	88,536	105,000	105,000
Expense	90,345	88,536	105,000	105,000
073200 - Vandalism	(90,345)	(88,536)	(105,000)	(105,000)

Fund Summary

03 - General-Unrestricted
074100 - Energy Education Program

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Supplies</u>				
435000 - Duplicating	72			
Supplies	72			
<u>Services</u>				
522000 - Conference Expense	516			
583000 - Contracted Services	115,445	54,295		
Services	115,960	54,295		
Expense	116,032	54,295		
074100 - Energy Education Program	(116,032)	(54,295)		

Fund Summary

03 - General-Unrestricted 075000 - Operations				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
869900 - All Other Local Revenue		169,999		
Revenue		169,999		
Income		169,999		
<u>Expense</u>				
<u>Classified Salaries</u>				
222200 - Custodian I and II	931,904	1,018,792	1,006,281	1,093,042
222300 - Grounds/Maintenance Worker	116,323	122,973	126,013	133,508
222800 - Non-Regular Personnel-Maint & Operations	47,395	65,756	90,000	55,000
222900 - Regular Personnel Extra Hrs-Maint & OPS	18,901	21,350	20,000	20,000
236000 - Directors-Classified	24,726	30,475	24,231	25,379
Classified Salaries	1,139,250	1,259,346	1,266,526	1,326,929
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	126,274	135,958	142,093	145,255
331200 - OASDI - Classified	67,403	74,572	74,338	78,482
332200 - Medicare - Classified	15,895	17,681	17,608	18,491
340200 - Health & Welfare Benefits, classified po	273,945	283,359	296,662	320,238
350200 - State Unemployment Insurance, classified	12,203	612	614	647
360200 - Workers Compensation Insurance, classif	17,298	18,493	20,368	20,738
Benefits	513,019	530,675	551,683	583,851
<u>Supplies</u>				
431000 - Classroom/Office Supplies	711	110	250	250
438000 - Maintenance/Operations Supplies	145,711	180,292	127,585	175,000
440000 - Noncapitalized Equipment	918	5,996	4,500	4,500
Supplies	147,339	186,398	132,335	179,750
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	642	641	500	500
551500 - Disposal Services	317,268	307,108	342,900	386,794
552200 - Electricity	636,500	695,244	715,897	748,384
552400 - Gas-Heating	94,209	90,910	135,630	152,573
553000 - Pest Control	20,988	24,987	27,500	26,000
555600 - Sewage	44,594	47,524	64,861	71,870
555800 - Water	54,239	63,429	68,200	69,510
567500 - Repairs, Contracted-Equipment Other			2,500	2,500
583000 - Contracted Services	33,619	46,519	38,000	38,000
591000 - Postage	19	17		
593000 - Telephone	19,208	8,113	42,000	20,000
Services	1,221,287	1,284,493	1,437,988	1,516,131
<u>Capital</u>				
640000 - Equipment	35,522	169,999	71,000	31,000
Capital	35,522	169,999	71,000	31,000
Expense	3,056,418	3,430,911	3,459,532	3,637,660
075000 - Operations	(3,056,418)	(3,260,912)	(3,459,532)	(3,637,660)

Fund Summary

03 - General-Unrestricted
076200 - Attendance/Student Information

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Certificated Salaries</u>				
132000 - Supervisors-Certificated	62,167	67,772	71,968	77,513
Certificated Salaries	62,167	67,772	71,968	77,513
<u>Classified Salaries</u>				
244000 - Accountants	57,604	60,723	64,521	68,240
245000 - Secretaries	25,759	26,935	31,254	30,347
246000 - Computer Operators	73,581	77,256	59,800	66,294
291500 - Regular Personnel-Other Classified	67,362	64,353	65,777	76,815
Classified Salaries	224,306	229,267	221,352	241,696
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	5,213	5,678	6,391	8,317
320200 - Public Employees Retirement System, cla	25,050	25,330	24,492	27,234
331200 - OASDI - Classified	13,139	13,673	13,459	14,865
332100 - Medicare - Certificated	894	977	1,044	1,124
332200 - Medicare - Classified	3,141	3,216	3,148	3,476
340100 - Health & Welfare Benefits, Certificated	10,673	10,207	9,046	8,651
340200 - Health & Welfare Benefits, classified po	41,684	41,161	37,930	35,847
350100 - State Unemployment Insurance, Certificat	677	34	36	39
350200 - State Unemployment Insurance, classified	2,383	111	109	121
360100 - Workers Compensation Insurance, Certifi	964	1,004	1,185	1,276
360200 - Workers Compensation Insurance, classif	3,395	3,311	3,571	3,944
Benefits	107,215	104,704	100,411	104,894
<u>Supplies</u>				
431000 - Classroom/Office Supplies	2,230	4,161	4,000	4,000
435000 - Duplicating	665	348	1,000	1,000
440000 - Noncapitalized Equipment	761	6,590	2,500	2,500
Supplies	3,656	11,098	7,500	7,500
<u>Services</u>				
510000 - Subagreements for Services			32,400	35,000
520100 - Mileage/Certificated Management	1,017	1,052	1,116	1,196
521000 - Mileage/personal Expense Reimbursement		53		
522000 - Conference Expense		4,595	3,500	3,500
583000 - Contracted Services	75,000	91,742	115,000	95,000
591000 - Postage	273	688	500	500
593000 - Telephone	21,300			
Services	97,590	98,130	152,516	135,196
Expense	494,934	510,971	553,746	566,799
076200 - Attendance/Student Information	(494,934)	(510,971)	(553,746)	(566,799)

Fund Summary

03 - General-Unrestricted				
083000 - Fringe Benefits-Retired Personnel				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Benefits</u>				
340100 - Health & Welfare Benefits, Certificated	490	(935)	3,500	4,300
340200 - Health & Welfare Benefits, classified po	1,561	7,493		7,900
370100 - Retiree Benefits, Certificated positions	205,800	136,000	147,000	176,000
370200 - Retiree Benefits, classified positions	214,784	153,590	164,000	153,500
Benefits	422,636	296,148	314,500	341,700
Expense	422,636	296,148	314,500	341,700
083000 - Fringe Benefits-Retired Personnel	(422,636)	(296,148)	(314,500)	(341,700)

Fund Summary

03 - General-Unrestricted
032 - Lottery

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
856000 - State Lottery Revenue	865,067	891,537	856,088	856,088
Revenue	865,067	891,537	856,088	856,088
Income	865,067	891,537	856,088	856,088
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers	701,924	724,752	658,398	658,398
Certificated Salaries	701,924	724,752	658,398	658,398
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	58,644	60,333	58,466	58,466
332100 - Medicare - Certificated	10,052	10,350	9,547	9,547
340100 - Health & Welfare Benefits, Certificated	75,919	96,102	118,512	118,512
350100 - State Unemployment Insurance, Certificat	7,642		330	330
360100 - Workers Compensation Insurance, Certifi	10,886		10,835	10,835
Benefits	163,143	166,785	197,690	197,690
Expense	865,067	891,537	856,088	856,088

032 - Lottery

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Fund Summary

03 - General-Unrestricted
034 - Parcel taxes

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
862100 - Parcel Taxes	1,046,221	1,048,104	1,047,570	1,047,570
Revenue	1,046,221	1,048,104	1,047,570	1,047,570
Income	1,046,221	1,048,104	1,047,570	1,047,570
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers	576,884	593,899	593,810	563,967
111400 - 6-8 Classroom Teachers	225,924	221,419	239,095	265,370
115100 - Sub Teacher-Sick Leave/Maternity	11,030	14,773		
115400 - Sub Teacher-Jury Duty	130			
115600 - Sub Teacher-Bereavement		390		
Certificated Salaries	813,968	830,481	832,905	829,337
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	66,597	68,201	73,962	88,988
320100 - Public Employees Retirement System, Cer	156	32		
331100 - OASDI - Certificated	282	187		
332100 - Medicare - Certificated	11,702	11,964	12,077	12,025
340100 - Health & Welfare Benefits, Certificated	131,933	124,626	114,500	103,154
350100 - State Unemployment Insurance, Certificat	8,877	413	416	415
360100 - Workers Compensation Insurance, Certifi	12,647	12,317	13,710	13,650
Benefits	232,194	217,740	214,665	218,233
Expense	1,046,162	1,048,222	1,047,570	1,047,570
034 - Parcel taxes	59	(118)		

Fund Summary

03 - General-Unrestricted				
035 - Tier III				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue	258,842	34,908		9,000
867700 - Interagency Services Between LEAs				44,375
869900 - All Other Local Revenue	37,875	100,040	77,125	
Revenue	296,717	134,948	77,125	53,375
Income	296,717	134,948	77,125	53,375
<u>Expense</u>				
<u>Certificated Salaries</u>				
111000 - K-5 Classroom Teachers	95,708	87,622		
113300 - Teacher on Special Assignment	43,483		438,973	413,079
113400 - ESL Teacher			379,801	293,991
113900 - PAR Teacher	51,388	74,447		
115100 - Sub Teacher-Sick Leave/Maternity	1,235	685		
115200 - Sub Teacher-Curriculum Development	43,065	59,462	65,432	51,433
119000 - Other Teachers	4,037	19,386	31,537	5,987
119500 - Teachers-Adjunct Duty Pay	115,900	141,360	34,330	56,580
Certificated Salaries	354,816	382,961	950,073	821,070
<u>Classified Salaries</u>				
211000 - Instructional Aides	24,043	25,243	99,212	118,727
221000 - Library and Media Aides	68,887	73,755	76,717	81,424
222400 - Skilled Maintenance Worker				71,767
225000 - Regular Personnel-Transportation				222,926
225600 - Substitutes-Transportation				2,500
225900 - Regular Personnel-Transportation-ExtraHr				15,000
227100 - Health / Family Services	28,912	6,703		
239500 - Other Managers-Classified				12,050
241000 - Regular Personnel-Clerical	120		26,150	27,448
244000 - Accountants			39,919	42,397
246000 - Computer Operators	29,030	40,111	54,088	56,879
247000 - Extra Work-Clerical			20	20
291500 - Regular Personnel-Other Classified	51,743	15,865	42,165	36,461
292000 - Non Regular Personnel-Other Classified	136	135		
Classified Salaries	202,871	161,812	338,272	687,599
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	26,746	29,183	80,262	83,571
310200 - State Teachers Retirement System, class			875	1,112
320100 - Public Employees Retirement System, Cer	82	246	74	74
320200 - Public Employees Retirement System, cla	19,328	14,446	35,574	74,956
331100 - OASDI - Certificated	943	1,347	516	446
331200 - OASDI - Classified	13,330	9,896	19,910	40,610
332100 - Medicare - Certificated	4,874	5,215	13,202	10,926
332200 - Medicare - Classified	3,117	1,835	4,802	9,697
340100 - Health & Welfare Benefits, Certificated	34,059	34,338	128,043	105,234
340200 - Health & Welfare Benefits, classified po	33,144	35,085	60,496	121,061
350100 - State Unemployment Insurance, Certificat	3,708	181	536	383
350200 - State Unemployment Insurance, classified	2,365	66	174	337
360100 - Workers Compensation Insurance, Certifi	5,297	5,383	14,964	12,467
360200 - Workers Compensation Insurance, classif	3,370	1,957	5,450	10,935
390100 - Other Benefits TSA, Certificated positio			83	83
390200 - Other Benefits TSA, classified positions			40	40
Benefits	150,362	139,178	364,998	471,932
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	515	696	794,140	618,140
420000 - Books and Reference Materials	13,610	13,972	98,036	467,437
431000 - Classroom/Office Supplies	72,883	50,839	168,660	297,096
435000 - Duplicating	2,801	3,446	400	250
436000 - Bus/Vehicle Supplies				30,000

Fund Summary

03 - General-Unrestricted				
035 - Tier III				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
440000 - Noncapitalized Equipment	46,133	41,786	160,452	236,809
Supplies	135,942	110,739	1,221,688	1,649,732
<u>Services</u>				
510000 - Subagreements for Services	210,450	253,480	288,640	1,403,640
521000 - Mileage/personal Expense Reimbursement	152		1,264	25,000
522000 - Conference Expense	3,758	5,581	29,734	108,140
530000 - Dues and Memberships	124	6,770	14,470	24,470
567500 - Repairs, Contracted-Equipment Other	150	316	300	3,737
571000 - Direct Costs for Transfer of Service				
571200 - Interprogram-Bus Trips		900		(62,900)
580000 - Professional/Consulting Services and Ope	26,078	31,327	93,931	140,573
582500 - Consultants	5,012	13,907	96,577	274,960
583000 - Contracted Services	145,471	186,711	189,852	195,267
586500 - Payments to Parents in Lieu of				18,000
586800 - Physical Examinations				500
591000 - Postage	123			
Services	391,319	498,992	714,769	2,131,387
Expense	1,235,310	1,293,682	3,589,800	5,761,719
035 - Tier III	(938,593)	(1,158,734)	(3,512,675)	(5,708,344)

Fund Summary

03 - General-Unrestricted
035 - Tier III
676000 - Art & Music Block Grant

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Services</u>				
510000 - Subagreements for Services	184,950	226,480	227,640	227,640
Services	184,950	226,480	227,640	227,640
Expense	184,950	226,480	227,640	227,640
676000 - Art & Music Block Grant	(184,950)	(226,480)	(227,640)	(227,640)

Fund Summary

03 - General-Unrestricted				
035 - Tier III				
709000 - LCAP (EIA-SCE)				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment			253,487	252,162
115200 - Sub Teacher-Curriculum Development			9,432	9,432
119500 - Teachers-Adjunct Duty Pay			7,150	25,000
Certificated Salaries			270,069	286,594
Classified Salaries				
241000 - Regular Personnel-Clerical			26,150	27,448
244000 - Accountants			39,919	42,397
291500 - Regular Personnel-Other Classified			101	101
Classified Salaries			66,170	69,947
Benefits				
310100 - State Teachers Retirement System, Certi			22,871	30,101
320100 - Public Employees Retirement System, Cer			58	58
320200 - Public Employees Retirement System, cla			7,777	8,275
331100 - OASDI - Certificated			291	291
331200 - OASDI - Classified			4,096	4,330
332100 - Medicare - Certificated			3,811	4,155
332200 - Medicare - Classified			958	1,013
340100 - Health & Welfare Benefits, Certificated			29,106	30,738
340200 - Health & Welfare Benefits, classified po			6,784	7,031
350100 - State Unemployment Insurance, Certificat			132	144
350200 - State Unemployment Insurance, classified			33	35
360100 - Workers Compensation Insurance, Certifi			4,327	4,717
360200 - Workers Compensation Insurance, classif			1,088	1,150
390100 - Other Benefits TSA, Certificated positio			83	83
390200 - Other Benefits TSA, classified positions			24	24
Benefits			81,438	92,144
Supplies				
420000 - Books and Reference Materials			3,500	403,500
431000 - Classroom/Office Supplies			1,009	100,009
440000 - Noncapitalized Equipment			41,913	200,000
Supplies			46,422	703,509
Services				
510000 - Subagreements for Services			25,000	225,000
521000 - Mileage/personal Expense Reimbursement			1,264	25,000
522000 - Conference Expense			500	100,500
530000 - Dues and Memberships			6,970	16,970
580000 - Professional/Consulting Services and Ope			5,348	132,971
582500 - Consultants			15,000	225,280
Services			54,082	725,721
Expense			518,180	1,877,914
709000 - LCAP (EIA-SCE)			(518,180)	(1,877,914)

Fund Summary

03 - General-Unrestricted
035 - Tier III
709099 - LCAP (EIA-SCE) - Site Funds

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Certificated Salaries</u>				
113400 - ESL Teacher			379,801	293,991
115200 - Sub Teacher-Curriculum Development			33,500	
119000 - Other Teachers			22,750	
Certificated Salaries			436,051	293,991
<u>Classified Salaries</u>				
211000 - Instructional Aides			70,146	87,219
291500 - Regular Personnel-Other Classified			40,358	34,654
Classified Salaries			110,504	121,873
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi			35,657	31,545
310200 - State Teachers Retirement System, class			861	1,099
320200 - Public Employees Retirement System, cla			10,340	12,411
331200 - OASDI - Classified			5,878	6,971
332100 - Medicare - Certificated			5,840	4,263
332200 - Medicare - Classified			1,515	1,779
340100 - Health & Welfare Benefits, Certificated			73,276	51,200
340200 - Health & Welfare Benefits, classified po			20,416	18,420
350100 - State Unemployment Insurance, Certificat			278	147
350200 - State Unemployment Insurance, classified			52	61
360100 - Workers Compensation Insurance, Certifi			6,604	4,839
360200 - Workers Compensation Insurance, classif			1,720	2,019
Benefits			162,438	134,755
<u>Supplies</u>				
420000 - Books and Reference Materials			84,154	30,000
431000 - Classroom/Office Supplies			58,299	113,443
435000 - Duplicating			250	
440000 - Noncapitalized Equipment			84,004	3,538
Supplies			226,708	146,982
<u>Services</u>				
522000 - Conference Expense			18,014	3,000
580000 - Professional/Consulting Services and Ope			71,096	
582500 - Consultants			36,577	10,000
583000 - Contracted Services			38,000	20,000
Services			163,687	33,000
Expense			1,099,387	730,600
709099 - LCAP (EIA-SCE) - Site Funds			(1,099,387)	(730,600)

Fund Summary

03 - General-Unrestricted
035 - Tier III
723000 - Transportation-Home to School

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Classified Salaries</u>				
222400 - Skilled Maintenance Worker				71,767
225000 - Regular Personnel-Transportation				222,926
225600 - Substitutes-Transportation				2,500
225900 - Regular Personnel-Transportation-ExtraHr				15,000
239500 - Other Managers-Classified				12,050
Classified Salaries				324,243
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla				35,599
331200 - OASDI - Classified				18,757
332200 - Medicare - Classified				4,434
340200 - Health & Welfare Benefits, classified po				58,843
350200 - State Unemployment Insurance, classified				152
360200 - Workers Compensation Insurance, classif				4,962
Benefits				122,748
<u>Supplies</u>				
431000 - Classroom/Office Supplies				550
435000 - Duplicating				100
436000 - Bus/Vehicle Supplies				30,000
Supplies				30,650
<u>Services</u>				
567500 - Repairs, Contracted-Equipment Other				3,437
571000 - Direct Costs for Transfer of Service				125,000
571200 - Interprogram-Bus Trips				(62,900)
583000 - Contracted Services				3,700
586800 - Physical Examinations				500
Services				69,737
Expense				547,377
723000 - Transportation-Home to School				(547,377)

Fund Summary

03 - General-Unrestricted
035 - Tier III
715600 - Instructional Materials

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	(1,435)	(2,025)	794,140	618,140
Supplies	(1,435)	(2,025)	794,140	618,140
Expense	(1,435)	(2,025)	794,140	618,140
715600 - Instructional Materials	1,435	2,025	(794,140)	(618,140)

Fund Summary

03 - General-Unrestricted
035 - Tier III
724000 - Transportation-Special Ed

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Expense</u>				
<u>Supplies</u>				
431000 - Classroom/Office Supplies				2,100
Supplies				2,100
<u>Services</u>				
510000 - Subagreements for Services				915,000
571000 - Direct Costs for Transfer of Service				(125,000)
583000 - Contracted Services				16,300
586500 - Payments to Parents in Lieu of				18,000
Services				824,300
Expense				826,400
724000 - Transportation-Special Ed				(826,400)

Fund Summary

03 - General-Unrestricted
035 - Tier III
727100 - Peer Assistance and Review PAR (517)

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
869900 - All Other Local Revenue	37,875	100,040	77,125	44,375
Revenue	37,875	100,040	77,125	44,375
Income	37,875	100,040	77,125	44,375
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment			185,486	160,917
113900 - PAR Teacher	51,388	74,447		
Certificated Salaries	51,388	74,447	185,486	160,917
Benefits				
310100 - State Teachers Retirement System, Certi	4,240	6,142	16,471	17,266
332100 - Medicare - Certificated	699	974	2,690	2,333
340100 - Health & Welfare Benefits, Certificated	11,047	15,691	25,661	23,295
350100 - State Unemployment Insurance, Certificat	530	34	93	80
360100 - Workers Compensation Insurance, Certifi	755	1,003	3,053	2,649
Benefits	17,270	23,843	47,968	45,624
Supplies				
420000 - Books and Reference Materials		158		
Supplies		158		
Services				
510000 - Subagreements for Services	25,500	27,000	36,000	36,000
582500 - Consultants		10,107	22,000	22,000
Services	25,500	37,107	58,000	58,000
Expense	94,158	135,555	291,453	264,541
727100 - Peer Assistance and Review PAR (517)	(56,283)	(35,515)	(214,328)	(220,166)

Fund Summary

03 - General-Unrestricted

035 - Tier III

739400 - Targeted Instructional Improvement Block Grant

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue		24,131		
Revenue		24,131		
Income		24,131		
<u>Expense</u>				
<u>Classified Salaries</u>				
227100 - Health / Family Services	28,912	6,703		
291500 - Regular Personnel-Other Classified	39,308	1,649		
Classified Salaries	68,220	8,352		
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	7,228	(1,189)		
331200 - OASDI - Classified	5,935	1,225		
332200 - Medicare - Classified	1,388	(193)		
340200 - Health & Welfare Benefits, classified po	9,339	4,266		
350200 - State Unemployment Insurance, classified	1,053	(4)		
360200 - Workers Compensation Insurance, classif	1,500	(131)		
Benefits	26,442	3,975		
<u>Services</u>				
583000 - Contracted Services	140,415	180,823	141,000	141,000
Services	140,415	180,823	141,000	141,000
Expense	235,077	193,150	141,000	141,000
739400 - Targeted Instructional Improvement Block Grant	(235,077)	(169,019)	(141,000)	(141,000)

Fund Summary

03 - General-Unrestricted 035 - Tier III 739500 - School and Library Improvement Block Grant-DISTRICT				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	14,571	696	10,000	31,000
119000 - Other Teachers	1,806	733	3,000	3,000
119500 - Teachers-Adjunct Duty Pay	13,659		19,500	19,500
Certificated Salaries	30,036	1,429	32,500	53,500
<u>Classified Salaries</u>				
211000 - Instructional Aides	302	78		
221000 - Library and Media Aides	64,977	69,650	72,447	76,914
246000 - Computer Operators		17,722	23,319	24,525
Classified Salaries	65,279	87,450	95,766	101,439
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	1,991	106	2,886	3,500
320100 - Public Employees Retirement System, Cer	15			
320200 - Public Employees Retirement System, cla	7,308	9,767	11,273	12,018
331100 - OASDI - Certificated	291	9		
331200 - OASDI - Classified	3,585	4,830	5,938	6,289
332100 - Medicare - Certificated	426	21	471	
332200 - Medicare - Classified	838	1,130	1,389	1,471
340200 - Health & Welfare Benefits, classified po	14,789	21,515	23,069	24,579
350100 - State Unemployment Insurance, Certificat	324	1	16	
350200 - State Unemployment Insurance, classified	636	39	48	51
360100 - Workers Compensation Insurance, Certifi	461	21	535	
360200 - Workers Compensation Insurance, classif	906	1,163	1,576	1,670
Benefits	31,571	38,600	47,200	49,577
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	1,950			
420000 - Books and Reference Materials	607		500	3,807
431000 - Classroom/Office Supplies	1,044	25	500	500
435000 - Duplicating	1,468	2,869		
440000 - Noncapitalized Equipment	957	526		
Supplies	6,026	3,419	1,000	4,307
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	152			
522000 - Conference Expense	3,418	1,851	5,700	
530000 - Dues and Memberships		6,770	7,500	7,500
580000 - Professional/Consulting Services and Ope	10,231	15,011	8,512	
582500 - Consultants	3,812		12,500	2,500
Services	17,613	23,632	34,212	10,000
Expense	150,525	154,529	210,679	218,823
739500 - School and Library Improvement Block Grant-DISTRICT	(150,525)	(154,529)	(210,679)	(218,823)

Fund Summary

03 - General-Unrestricted
035 - Tier III
739599 - School and Library Improvement Block Grant-SITE

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Expense				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development	12,074	22,326	12,500	11,001
119000 - Other Teachers	1,576	3,320	5,787	2,987
119500 - Teachers-Adjunct Duty Pay	63,242	45,576	7,680	12,080
Certificated Salaries	76,891	71,222	25,967	26,068
<u>Classified Salaries</u>				
211000 - Instructional Aides	23,741	25,165	29,067	31,508
221000 - Library and Media Aides	3,910	4,105	4,270	4,509
241000 - Regular Personnel-Clerical	120			
246000 - Computer Operators	29,030	22,389	30,769	32,353
247000 - Extra Work-Clerical			20	20
291500 - Regular Personnel-Other Classified	12,435	14,216	1,706	1,706
292000 - Non Regular Personnel-Other Classified	136	135		
Classified Salaries	69,372	66,010	65,832	70,097
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	5,759	4,959	2,376	1,159
310200 - State Teachers Retirement System, class			14	14
320100 - Public Employees Retirement System, Cer	30	47	16	16
320200 - Public Employees Retirement System, cla	4,792	5,868	6,184	6,654
331100 - OASDI - Certificated	358	521	225	155
331200 - OASDI - Classified	3,810	3,841	3,998	4,262
332100 - Medicare - Certificated	1,063	999	390	175
332200 - Medicare - Classified	891	898	940	1,000
340200 - Health & Welfare Benefits, classified po	9,016	9,304	10,227	12,187
350100 - State Unemployment Insurance, Certificat	826	35	18	11
350200 - State Unemployment Insurance, classified	676	31	41	37
360100 - Workers Compensation Insurance, Certifi	1,177	1,043	445	262
360200 - Workers Compensation Insurance, classif	963	925	1,066	1,135
390200 - Other Benefits TSA, classified positions			16	16
Benefits	29,361	28,472	25,955	27,084
<u>Supplies</u>				
420000 - Books and Reference Materials	11,845	13,815	9,882	30,130
431000 - Classroom/Office Supplies	71,704	50,815	108,852	80,493
435000 - Duplicating	1,333	87	150	150
440000 - Noncapitalized Equipment	45,176	41,260	34,535	33,271
Supplies	130,059	105,976	153,418	144,045
<u>Services</u>				
522000 - Conference Expense	340	3,555	5,520	4,640
530000 - Dues and Memberships	124			
567500 - Repairs, Contracted-Equipment Other	150	316	300	300
571200 - Interprogram-Bus Trips		900		
580000 - Professional/Consulting Services and Ope	15,847	7,315	8,976	7,602
582500 - Consultants		3,800	10,500	15,180
583000 - Contracted Services		750	10,852	14,267
591000 - Postage	123			
Services	16,585	16,637	36,148	41,989
Expense	322,267	288,316	307,321	309,283
739599 - School and Library Improvement Block Grant-SITE	(322,267)	(288,316)	(307,321)	(309,283)

Fund Summary

06 - General-Restricted				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
809100 - Revenue Limit Transfers	1,073,580			
809700 - Property Taxes Transfers	571,563	1,065,292	1,131,066	1,142,603
818100 - Special Education - Entitlement	1,038,465	977,980	955,599	965,345
818200 - Special Education - Discretionary Grants	252,510	249,835	257,644	260,237
829000 - All Other Federal Revenue	1,350,081	1,074,160	1,222,687	1,008,308
831100 - Other State Apportionments - Current Yea	1,223,837			
856000 - State Lottery Revenue	213,308	242,495	203,830	222,020
859000 - All Other State Revenue	974,089	2,418,560	906,789	907,425
867700 - Interagency Services Between LEAs	11,024	8,450	9,000	
869900 - All Other Local Revenue	565,720	530,109	694,428	240,120
879200 - Transfers of Apportionments from County	3,464,980	3,093,099	3,082,309	3,163,799
891200 - Between General Fund and Special Reserve	62,637		22,000	30,000
898000 - Contributions from Unrestricted Revenues	9,055,378	11,680,809	11,479,040	11,981,266
899000 - Contributions from Restricted Revenues				
Revenue	19,857,172	21,340,788	19,964,393	19,921,123
Income	19,857,172	21,340,788	19,964,393	19,921,123
<u>Expense</u>				
<u>Certificated Salaries</u>				
112000 - Summer School Teachers	134,055	84,250	77,783	77,783
113300 - Teacher on Special Assignment	179,979	316,103	177,024	243,356
113400 - ESL Teacher	553,027	477,861	159,128	172,363
113500 - Adaptive PE	67,448	68,611	70,844	75,645
113600 - Master Plan-Resource Specialist	943,620	981,784	1,044,013	1,210,806
113700 - Special Day Class	2,123,729	2,102,162	2,144,336	2,363,353
113800 - Master Plan-Speech Teacher	539,217			
113900 - PAR Teacher	34,258	90,897		
115100 - Sub Teacher-Sick Leave/Maternity	33,726	47,859		1,302
115200 - Sub Teacher-Curriculum Development	91,121	112,086	45,710	26,535
115400 - Sub Teacher-Jury Duty	520	280	350	350
115500 - Sub Teacher-Negotiations	455	680		
115600 - Sub Teacher-Bereavement	325	1,428	1,080	1,080
115700 - Sub Workers Comp / IA	2,396	520	1,000	1,000
115900 - Sub Teacher - Maternity Leave			4,500	4,500
119000 - Other Teachers	47,990	50,609	52,875	4,690
119500 - Teachers-Adjunct Duty Pay	41,540	19,637		
123000 - Psychologist-Certificated	616,317	716,251	778,242	878,140
128000 - Other Pupil Support Personnel		943,381	1,084,479	1,145,771
131000 - Directors-Certificated	68,890	84,226	85,357	93,835
131200 - Director of Special Education	67,244	75,152	75,581	82,359
132000 - Supervisors-Certificated	27,489	2,326		
Certificated Salaries	5,573,345	6,176,105	5,802,302	6,382,867
<u>Classified Salaries</u>				
211000 - Instructional Aides	2,462,596	2,684,536	2,689,725	2,956,146
219000 - Substitute Classified Instructional Aide		3,112		
221000 - Library and Media Aides	6,698	7,294	7,261	7,707
222000 - Regular Personnel-Maintenance and Operat	33,026			
222100 - Maintenance	292,651	358,216	360,671	381,975
222200 - Custodian I and II	386,828	419,860	417,135	442,570
222300 - Grounds/Maintenance Worker	29,081	30,743	31,503	33,377
222400 - Skilled Maintenance Worker	60,970	64,018	68,447	
222900 - Regular Personnel Extra Hrs-Maint & OPS	15,070	24,496	24,000	21,000
225000 - Regular Personnel-Transportation	236,393	173,889	210,020	
225600 - Substitutes-Transportation			2,500	
225900 - Regular Personnel-Transportation-ExtraHr	19,217	19,770	15,000	
227100 - Health / Family Services	57,725	91,381	7,336	
236000 - Directors-Classified	16,484	20,317	16,154	16,919
237000 - Supervisors-Classified				158,270
239500 - Other Managers-Classified	113,027	116,248	118,618	165,634
241000 - Regular Personnel-Clerical	70,909	47,723	19,082	22,627
243000 - Substitutes-Clerical		135		
244000 - Accountants	35,237	37,162	10,611	11,270

Fund Summary

06 - General-Restricted				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
245000 - Secretaries	165,835	188,254	199,784	209,436
246000 - Computer Operators	43,850	17,428		
247000 - Extra Work-Clerical	548			
291500 - Regular Personnel-Other Classified	842,908	927,226	841,983	964,958
292000 - Non Regular Personnel-Other Classified	216	1,137		
293000 - Substitutes-Other Classified	406			
Classified Salaries	4,889,675	5,232,944	5,039,830	5,391,888
Benefits				
310100 - State Teachers Retirement System, Certi	411,160	457,440	459,214	612,512
310200 - State Teachers Retirement System, class	29,859	28,705	16,527	41,394
320100 - Public Employees Retirement System, Cer	61,624	65,538	67,501	74,836
320200 - Public Employees Retirement System, cla	485,156	528,073	557,678	577,204
331100 - OASDI - Certificated	34,292	36,628	37,503	40,213
331200 - OASDI - Classified	265,441	288,216	298,931	315,591
332100 - Medicare - Certificated	75,006	83,379	81,902	91,382
332200 - Medicare - Classified	67,458	73,224	70,695	66,917
340100 - Health & Welfare Benefits, Certificated	862,722	952,056	918,335	1,025,206
340200 - Health & Welfare Benefits, classified po	910,869	916,284	965,512	998,285
350100 - State Unemployment Insurance, Certificat	60,116	3,025	3,033	3,310
350200 - State Unemployment Insurance, classified	51,636	2,529	2,505	2,683
360100 - Workers Compensation Insurance, Certifi	85,732	90,316	92,776	103,663
360200 - Workers Compensation Insurance, classif	73,499	75,561	82,766	88,037
390200 - Other Benefits TSA, classified positions			767	
Benefits	3,474,572	3,600,974	3,655,644	4,041,234
Supplies				
410000 - Approved Textbooks and Core Curricula Ma	291,022	199,919	928,513	222,020
420000 - Books and Reference Materials	109,614	119,191	70,322	9,158
431000 - Classroom/Office Supplies	253,654	317,823	329,681	176,595
435000 - Duplicating	7,702	5,161	9,871	6,025
436000 - Bus/Vehicle Supplies	39,593	32,485	36,000	
438000 - Maintenance/Operations Supplies	75,986	70,914	67,000	68,000
440000 - Noncapitalized Equipment	479,073	473,292	258,392	166,113
Supplies	1,256,644	1,218,785	1,699,778	647,912
Services				
510000 - Subagreements for Services	3,772,055	3,463,388	3,390,871	2,222,023
520100 - Mileage/Certificated Management	11,652	14,358	18,528	19,866
520200 - Mileage/Classified Management	3,014	3,079	2,591	2,779
521000 - Mileage/personal Expense Reimbursement	3,501	3,855	750	850
522000 - Conference Expense	51,749	60,850	91,993	38,598
530000 - Dues and Memberships	270	378	855	855
562200 - Rentals - Equipment	2,375	967	1,750	1,750
567500 - Repairs, Contracted-Equipment Other	62,132	32,792	94,037	26,600
571000 - Direct Costs for Transfer of Service		(0)		
571200 - Interprogram-Bus Trips	(60,056)	(61,905)	(62,024)	
580000 - Professional/Consulting Services and Ope	167,005	348,410	150,902	47,709
582500 - Consultants	73,284	68,506	73,908	36,194
583000 - Contracted Services	405,964	380,677	599,605	393,688
584500 - Legal Expense	63,881	109,940	120,000	100,000
586500 - Payments to Parents in Lieu of	15,760	15,743	18,000	
586800 - Physical Examinations	450	450	500	
591000 - Postage	5,496	5,747	7,362	5,360
Services	4,578,531	4,447,235	4,509,627	2,896,271
Capital				
623000 - Improvement of Buildings (remodeling)			3,480	
Capital			3,480	
Other Outgo				
731000 - Direct Support/Indirect Costs - Interpro	87,517	41,665	43,366	33,416
Other Outgo	87,517	41,665	43,366	33,416
Expense	19,860,284	20,717,708	20,754,026	19,393,588

Fund Summary

06 - General-Restricted				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
06 - General-Restricted	(3,112)	623,081	(789,633)	527,534

Fund Summary

06 - General-Restricted 065 - Routine Repair and Maintenance 8150 - Ongoing & Major Maintenance Account				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
898000 - Contributions from Unrestricted Revenues	1,501,604	1,600,083	1,617,749	2,176,644
Revenue	1,501,604	1,600,083	1,617,749	2,176,644
Income	1,501,604	1,600,083	1,617,749	2,176,644
<u>Expense</u>				
<u>Classified Salaries</u>				
222000 - Regular Personnel-Maintenance and Operat	33,026			
222100 - Maintenance	292,651	358,216	360,671	381,975
222200 - Custodian I and II	386,828	419,860	417,135	442,570
222300 - Grounds/Maintenance Worker	29,081	30,743	31,503	33,377
222900 - Regular Personnel Extra Hrs-Maint & OPS	15,070	24,496	24,000	21,000
236000 - Directors-Classified	16,484	20,317	16,154	16,919
239500 - Other Managers-Classified	101,724	104,623	106,963	110,511
245000 - Secretaries	53,224	65,319	63,895	67,070
Classified Salaries	928,090	1,023,574	1,020,320	1,073,422
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	103,320	108,294	114,758	122,674
331200 - OASDI - Classified	54,753	60,441	60,574	63,373
332200 - Medicare - Classified	12,886	14,281	14,643	15,626
340200 - Health & Welfare Benefits, classified po	190,005	186,297	191,459	204,191
350200 - State Unemployment Insurance, classified	10,069	496	512	530
360200 - Workers Compensation Insurance, classif	14,295	14,911	16,591	17,193
390200 - Other Benefits TSA, classified positions			633	
Benefits	385,329	384,720	399,169	423,586
<u>Supplies</u>				
431000 - Classroom/Office Supplies	1,349	314	1,500	1,500
438000 - Maintenance/Operations Supplies	75,981	72,133	67,000	68,000
440000 - Noncapitalized Equipment	13,029	9,392	5,200	5,200
Supplies	90,359	81,840	73,700	74,700
<u>Services</u>				
520200 - Mileage/Classified Management	600	600	608	652
522000 - Conference Expense	225			
530000 - Dues and Memberships	165	165		
562200 - Rentals - Equipment	521	918	750	750
567500 - Repairs, Contracted-Equipment Other	40,917	29,784	82,200	26,000
583000 - Contracted Services	55,398	53,441	41,000	50,000
591000 - Postage		41	2	
Services	97,826	84,950	124,560	77,402
Expense	1,501,604	1,575,083	1,617,749	1,649,110
8150 - Ongoing & Major Maintenance Account	(0)	25,000		527,534

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
829000 - All Other Federal Revenue	1,350,081	1,074,160	1,222,687	1,008,308
831100 - Other State Apportionments - Current Yea	1,204,801			
856000 - State Lottery Revenue	213,308	242,495	203,830	222,020
859000 - All Other State Revenue	668,871	2,083,075	572,418	572,418
869900 - All Other Local Revenue	565,720	530,109	694,428	240,120
891200 - Between General Fund and Special Reserve	62,637		22,000	30,000
898000 - Contributions from Unrestricted Revenues		1,081,620	307,339	493,493
Revenue	4,065,418	5,011,458	3,022,702	2,566,359
Income	4,065,418	5,011,458	3,022,702	2,566,359
<u>Expense</u>				
<u>Certificated Salaries</u>				
112000 - Summer School Teachers	52,714			
113300 - Teacher on Special Assignment	134,005	235,866	177,024	243,356
113400 - ESL Teacher	553,027	477,861	159,128	172,363
113900 - PAR Teacher	34,258	90,897		
115100 - Sub Teacher-Sick Leave/Maternity	169	109		
115200 - Sub Teacher-Curriculum Development	84,337	107,096	42,210	23,035
115600 - Sub Teacher-Bereavement		27		
119000 - Other Teachers	46,900	48,815	49,875	1,250
119500 - Teachers-Adjunct Duty Pay	41,540	19,637		
132000 - Supervisors-Certificated	27,489	2,326		
Certificated Salaries	974,439	982,634	428,237	440,004
<u>Classified Salaries</u>				
211000 - Instructional Aides	453,732	529,201	502,859	544,274
219000 - Substitute Classified Instructional Aide		137		
221000 - Library and Media Aides	6,698	7,294	7,261	7,707
241000 - Regular Personnel-Clerical	49,305	25,103		
243000 - Substitutes-Clerical		135		
244000 - Accountants	35,237	37,162	10,611	11,270
246000 - Computer Operators	43,850	17,428		
247000 - Extra Work-Clerical	548			
291500 - Regular Personnel-Other Classified	85,396	96,991	43,593	28,881
292000 - Non Regular Personnel-Other Classified	187	1,137		
293000 - Substitutes-Other Classified	406			
Classified Salaries	675,360	714,587	564,325	592,132
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	77,459	77,350	37,132	48,441
310200 - State Teachers Retirement System, class	295	3,048	1,460	1,863
320100 - Public Employees Retirement System, Cer	127	375		
320200 - Public Employees Retirement System, cla	63,729	67,889	59,221	62,079
331100 - OASDI - Certificated	1,247	1,917	184	39
331200 - OASDI - Classified	39,891	40,279	33,430	35,144
332100 - Medicare - Certificated	13,767	13,795	5,039	6,137
332200 - Medicare - Classified	9,388	9,978	8,115	8,571
340100 - Health & Welfare Benefits, Certificated	113,383	124,566	64,382	72,172
340200 - Health & Welfare Benefits, classified po	121,347	128,638	92,847	106,652
350100 - State Unemployment Insurance, Certificat	10,389	477	224	212
350200 - State Unemployment Insurance, classified	7,125	345	281	296
360100 - Workers Compensation Insurance, Certifi	14,883	14,202	6,295	6,967
360200 - Workers Compensation Insurance, classif	10,152	10,273	9,203	9,730
390200 - Other Benefits TSA, classified positions			134	
Benefits	483,181	493,130	317,949	358,302
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	291,022	199,919	928,513	222,020
420000 - Books and Reference Materials	108,413	118,492	70,322	9,158
431000 - Classroom/Office Supplies	191,500	270,947	287,318	148,320

Fund Summary

06 - General-Restricted				
066 - Restricted Programs (Categoricals)				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
435000 - Duplicating	1,752	1,098	4,308	2,064
440000 - Noncapitalized Equipment	457,101	458,905	247,088	156,913
Supplies	1,049,789	1,049,361	1,537,548	538,475
<u>Services</u>				
510000 - Subagreements for Services	353,777	495,487	406,334	372,024
520100 - Mileage/Certificated Management	412	421	548	588
521000 - Mileage/personal Expense Reimbursement	764	44		100
522000 - Conference Expense	38,925	54,564	88,167	34,800
530000 - Dues and Memberships		53	750	750
567500 - Repairs, Contracted-Equipment Other	1,799	1,365		
571200 - Interprogram-Bus Trips		685		
580000 - Professional/Consulting Services and Ope	165,834	346,712	150,902	47,709
582500 - Consultants	70,804	66,660	69,037	34,230
583000 - Contracted Services	156,999	163,609	208,666	116,284
591000 - Postage	3,748	2,805	4,500	3,500
Services	793,062	1,132,405	928,903	609,985
<u>Capital</u>				
623000 - Improvement of Buildings (remodeling)			3,480	
Capital			3,480	
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	87,161	41,260	31,894	27,461
Other Outgo	87,161	41,260	31,894	27,461
Expense	4,062,993	4,413,378	3,812,335	2,566,359
066 - Restricted Programs (Categoricals)	2,425	598,081	(789,633)	(0)

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
3010 - IASA Title Basic Grt Low-Inc & Negltd,A

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
829000 - All Other Federal Revenue	651,176	638,476	678,936	521,308
Revenue	651,176	638,476	678,936	521,308
Income	651,176	638,476	678,936	521,308
<u>Expense</u>				
<u>Certificated Salaries</u>				
112000 - Summer School Teachers	52,714			
113400 - ESL Teacher	36,056	47,321	56,239	59,133
115200 - Sub Teacher-Curriculum Development	32,676	34,881	29,500	18,035
119000 - Other Teachers	1,355	452	1,250	1,250
119500 - Teachers-Adjunct Duty Pay	16,577	2,009		
132000 - Supervisors-Certificated	27,489	2,326		
Certificated Salaries	166,866	86,990	86,989	78,418
<u>Classified Salaries</u>				
211000 - Instructional Aides	57,773	70,101	73,984	86,204
221000 - Library and Media Aides	2,459	2,599	2,237	2,386
246000 - Computer Operators	29,155	17,428		
247000 - Extra Work-Clerical	548			
291500 - Regular Personnel-Other Classified	11,816	12,196	10,870	11,411
292000 - Non Regular Personnel-Other Classified		530		
Classified Salaries	101,751	102,854	87,090	100,001
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	12,677	5,929	8,444	9,717
310200 - State Teachers Retirement System, class		35		
320100 - Public Employees Retirement System, Cer	104	89		
320200 - Public Employees Retirement System, cla	4,764	6,433	5,307	6,085
331100 - OASDI - Certificated	391	694		
331200 - OASDI - Classified	6,221	6,258	5,184	5,770
332100 - Medicare - Certificated	2,393	1,198	815	894
332200 - Medicare - Classified	1,455	1,470	1,263	1,450
340100 - Health & Welfare Benefits, Certificated	9,071	11,232	14,139	14,755
340200 - Health & Welfare Benefits, classified po	4,604	6,832	5,998	5,394
350100 - State Unemployment Insurance, Certificat	1,767	42	28	31
350200 - State Unemployment Insurance, classified	1,104	51	44	50
360100 - Workers Compensation Insurance, Certifi	2,587	1,233	926	1,015
360200 - Workers Compensation Insurance, classif	1,572	1,513	1,434	1,646
Benefits	48,710	43,011	43,581	46,807
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	344	2,922		
420000 - Books and Reference Materials	27,917	22,435	34,475	5,958
431000 - Classroom/Office Supplies	38,897	7,860	23,300	34,833
435000 - Duplicating	317	211	2,500	256
440000 - Noncapitalized Equipment	29,140	24,314	63,661	48,500
Supplies	96,615	57,741	123,936	89,548
<u>Services</u>				
510000 - Subagreements for Services	87,410	205,333	151,729	124,919
520100 - Mileage/Certificated Management	407	421	548	588
521000 - Mileage/personal Expense Reimbursement	585			
522000 - Conference Expense	12,615	12,175	22,887	9,300
530000 - Dues and Memberships			750	750
580000 - Professional/Consulting Services and Ope	54,314	54,252	73,805	18,459
582500 - Consultants	55,116	45,508	55,341	23,815
583000 - Contracted Services	1,431		3,360	1,500
591000 - Postage	976	911	2,000	2,000

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
3010 - IASA TitleI Basic Grt Low-Inc & Negltd,A

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Services	212,854	318,600	310,420	181,331
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	24,380	29,280	26,919	25,204
Other Outgo	24,380	29,280	26,919	25,204
Expense	651,176	638,476	678,936	521,308
3010 - IASA TitleI Basic Grt Low-Inc & Negltd,A	0	(0)		

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
4035 - IASA: Title II, Part A Teacher Quality

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
829000 - All Other Federal Revenue	162,160	149,570	147,666	149,000
898000 - Contributions from Unrestricted Revenues		47,727	78,679	161,183
Revenue	162,160	197,297	226,345	310,183
Income	162,160	197,297	226,345	310,183
<u>Expense</u>				
<u>Certificated Salaries</u>				
113300 - Teacher on Special Assignment	58,736	30,157	177,024	243,356
113900 - PAR Teacher	34,258	90,897		
Certificated Salaries	92,994	121,054	177,024	243,356
<u>Classified Salaries</u>				
244000 - Accountants	25,870	27,091		
Classified Salaries	25,870	27,091		
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	7,672	9,987	15,720	26,112
320200 - Public Employees Retirement System, cla	2,838	3,030		
331200 - OASDI - Classified	1,570	1,645		
332100 - Medicare - Certificated	1,303	1,647	2,567	3,529
332200 - Medicare - Classified	367	385		
340100 - Health & Welfare Benefits, Certificated	16,124	23,950	26,903	33,059
340200 - Health & Welfare Benefits, classified po	4,368	4,425		
350100 - State Unemployment Insurance, Certificat	989	57	89	122
350200 - State Unemployment Insurance, classified	278	13		
360100 - Workers Compensation Insurance, Certifi	1,409	1,696	2,914	4,006
360200 - Workers Compensation Insurance, classif	397	396		
Benefits	37,314	47,232	48,192	66,827
<u>Services</u>				
522000 - Conference Expense	3,959	1,920	1,129	
Services	3,959	1,920	1,129	
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	2,022			
Other Outgo	2,022			
Expense	162,160	197,297	226,345	310,183

4035 - IASA: Title II, Part A Teacher Quality

Fund Summary

06 - General-Restricted				
066 - Restricted Programs (Categoricals)				
4203 - TitleIII LtdEnglishProfic(LEP) Stdtd Prog				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
829000 - All Other Federal Revenue	317,994	219,902	253,736	228,000
Revenue	317,994	219,902	253,736	228,000
Income	317,994	219,902	253,736	228,000
<u>Expense</u>				
<u>Certificated Salaries</u>				
113400 - ESL Teacher	177,193	92,383	102,889	113,230
115200 - Sub Teacher-Curriculum Development	6,665	8,343	9,500	2,000
119000 - Other Teachers	1,219		5,795	
Certificated Salaries	185,077	100,726	118,184	115,230
<u>Classified Salaries</u>				
211000 - Instructional Aides	23,846	18,829	17,898	22,452
291500 - Regular Personnel-Other Classified	29,988	31,485	32,609	16,470
Classified Salaries	53,835	50,315	50,507	38,922
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	15,111	8,045	9,137	12,364
320100 - Public Employees Retirement System, Cer		31		
320200 - Public Employees Retirement System, cla	5,977	5,579	5,945	4,477
331100 - OASDI - Certificated	24	103		
331200 - OASDI - Classified	3,222	2,903	3,131	2,413
332100 - Medicare - Certificated	2,628	1,365	1,492	1,671
332200 - Medicare - Classified	754	679	732	564
340100 - Health & Welfare Benefits, Certificated	26,661	23,520	22,741	24,358
340200 - Health & Welfare Benefits, classified po	6,929	5,684	4,400	7,013
350100 - State Unemployment Insurance, Certificat	1,994	47	51	58
350200 - State Unemployment Insurance, classified	572	23	25	19
360100 - Workers Compensation Insurance, Certifi	2,841	1,405	1,694	1,897
360200 - Workers Compensation Insurance, classif	814	699	831	641
Benefits	67,525	50,083	50,180	55,476
<u>Supplies</u>				
420000 - Books and Reference Materials	3,251	4,072	6,447	2,000
431000 - Classroom/Office Supplies	64	1,448	2,860	
435000 - Duplicating	294	264	1,300	1,300
Supplies	3,608	5,784	10,607	3,300
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	14			
522000 - Conference Expense	1,350	8,945	13,701	7,500
582500 - Consultants	1,250		3,184	3,916
591000 - Postage	2,186	1,872	2,400	1,400
Services	4,800	10,817	19,284	12,816
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	3,148	2,177	4,975	2,257
Other Outgo	3,148	2,177	4,975	2,257
Expense	317,994	219,902	253,736	228,000
4203 - TitleIII LtdEnglishProfic(LEP) Stdtd Prog				

Fund Summary

06 - General-Restricted 066 - Restricted Programs (Categoricals) 5640 - Medi-Cal Billing Option				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
829000 - All Other Federal Revenue	122,148	66,212	142,348	110,000
Revenue	122,148	66,212	142,348	110,000
Income	122,148	66,212	142,348	110,000
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment	30,649			
115200 - Sub Teacher-Curriculum Development	1,019	930	1,500	2,000
119500 - Teachers-Adjunct Duty Pay		1,507		
Certificated Salaries	31,668	2,437	1,500	2,000
Classified Salaries				
243000 - Substitutes-Clerical		135		
Classified Salaries		135		
Benefits				
310100 - State Teachers Retirement System, Certi	2,579	172		215
320100 - Public Employees Retirement System, Cer		8		
331100 - OASDI - Certificated	8	13		
331200 - OASDI - Classified		8		
332100 - Medicare - Certificated	459	34		29
332200 - Medicare - Classified		2		
340100 - Health & Welfare Benefits, Certificated	3,666	335	600	
350100 - State Unemployment Insurance, Certificat	348	1		1
350200 - State Unemployment Insurance, classified		0		
360100 - Workers Compensation Insurance, Certifi	496	35		33
360200 - Workers Compensation Insurance, classif		2		
Benefits	7,557	611	600	278
Supplies				
420000 - Books and Reference Materials		3,402	25,900	
431000 - Classroom/Office Supplies		1,707	16,296	3,720
440000 - Noncapitalized Equipment		8,386	4,000	4,000
Supplies		13,495	46,196	7,720
Services				
510000 - Subagreements for Services	45,000	46,125	47,002	47,002
522000 - Conference Expense		6,542	18,000	18,000
583000 - Contracted Services	19,905	17,480	29,051	35,000
Services	64,905	70,147	94,053	100,002
Expense	104,129	86,825	142,348	110,000
5640 - Medi-Cal Billing Option	18,019	(20,613)		

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
6010 - After Schl Learning&Safe Nghbrhd Ptnrshp

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue	665,265	595,481	572,418	572,418
869900 - All Other Local Revenue	66,319	48,157	50,999	
898000 - Contributions from Unrestricted Revenues		132,697	195,660	282,310
Revenue	731,584	776,335	819,077	854,728
Income	731,584	776,335	819,077	854,728
<u>Expense</u>				
<u>Classified Salaries</u>				
211000 - Instructional Aides	316,567	381,821	410,977	435,618
244000 - Accountants	9,367	10,071	10,611	11,270
291500 - Regular Personnel-Other Classified	1,296	251		1,000
293000 - Substitutes-Other Classified	406			
Classified Salaries	327,636	392,142	421,589	447,889
<u>Benefits</u>				
310200 - State Teachers Retirement System, class	295	2,286	1,460	1,863
320200 - Public Employees Retirement System, cla	36,140	40,276	47,364	50,886
331200 - OASDI - Classified	19,034	21,649	24,797	26,631
332200 - Medicare - Classified	4,511	5,488	6,045	6,480
340200 - Health & Welfare Benefits, classified po	72,709	83,324	82,332	94,128
350200 - State Unemployment Insurance, classified	3,425	190	210	223
360200 - Workers Compensation Insurance, classif	4,880	5,649	6,854	7,356
390200 - Other Benefits TSA, classified positions			134	
Benefits	140,993	158,862	169,196	187,567
<u>Supplies</u>				
420000 - Books and Reference Materials	1,105	687		1,200
431000 - Classroom/Office Supplies	12,967	9,766	8,636	8,000
435000 - Duplicating	358	113	508	508
440000 - Noncapitalized Equipment		2,056	500	1,375
Supplies	14,431	12,621	9,644	11,083
<u>Services</u>				
510000 - Subagreements for Services	221,367	203,612	207,603	200,103
520100 - Mileage/Certificated Management	5			
521000 - Mileage/personal Expense Reimbursement	64			100
522000 - Conference Expense	150			
580000 - Professional/Consulting Services and Ope	2,543	559	433	
582500 - Consultants	220	7,275	10,512	6,500
583000 - Contracted Services	2,104	1,263		1,387
591000 - Postage	7		100	100
Services	226,460	212,709	218,648	208,190
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	22,064			
Other Outgo	22,064			
Expense	731,584	776,335	819,077	854,728
6010 - After Schl Learning&Safe Nghbrhd Ptnrshp		0		(0)

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
6300 - Lottery: Instructional Materials

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
856000 - State Lottery Revenue	213,308	242,495	203,830	222,020
Revenue	213,308	242,495	203,830	222,020
Income	213,308	242,495	203,830	222,020
<u>Expense</u>				
<u>Supplies</u>				
410000 - Approved Textbooks and Core Curricula Ma	281,613	196,998	225,000	222,020
Supplies	281,613	196,998	225,000	222,020
Expense	281,613	196,998	225,000	222,020
6300 - Lottery: Instructional Materials	(68,305)	45,498	(21,170)	

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
7090 - EIA - State Compensatory Education (SCE)

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
831100 - Other State Apportionments - Current Yea	1,204,801			
898000 - Contributions from Unrestricted Revenues		901,196		
Revenue	1,204,801	901,196		
Income	1,204,801	901,196		
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment	44,620	76,412		
113400 - ESL Teacher	339,778	296,891		
115100 - Sub Teacher-Sick Leave/Maternity	169	109		
115200 - Sub Teacher-Curriculum Development	43,613	40,698		
115600 - Sub Teacher-Bereavement		27		
119000 - Other Teachers	6,692	20,567		
119500 - Teachers-Adjunct Duty Pay	24,963	12,721		
Certificated Salaries	459,835	447,425		
Classified Salaries				
211000 - Instructional Aides	55,546	58,450		
219000 - Substitute Classified Instructional Aide		137		
241000 - Regular Personnel-Clerical	49,305	25,103		
246000 - Computer Operators	5,658			
291500 - Regular Personnel-Other Classified	42,296	53,059		
292000 - Non Regular Personnel-Other Classified	187	607		
Classified Salaries	152,991	137,356		
Benefits				
310100 - State Teachers Retirement System, Certi	36,332	35,512		
310200 - State Teachers Retirement System, class		726		
320100 - Public Employees Retirement System, Cer		185		
320200 - Public Employees Retirement System, cla	13,526	12,035		
331100 - OASDI - Certificated	789	633		
331200 - OASDI - Classified	9,032	7,534		
332100 - Medicare - Certificated	6,435	6,330		
332200 - Medicare - Classified	2,112	1,890		
340100 - Health & Welfare Benefits, Certificated	57,861	52,745		
340200 - Health & Welfare Benefits, classified po	32,629	28,262		
350100 - State Unemployment Insurance, Certificat	4,877	219		
350200 - State Unemployment Insurance, classified	1,603	65		
360100 - Workers Compensation Insurance, Certifi	6,956	6,517		
360200 - Workers Compensation Insurance, classif	2,283	1,946		
Benefits	174,435	154,599		
Supplies				
410000 - Approved Textbooks and Core Curricula Ma	9,065			
420000 - Books and Reference Materials	42,130	54,544		
431000 - Classroom/Office Supplies	56,793	48,589		
435000 - Duplicating	265	79		
440000 - Noncapitalized Equipment	139,312	201,475		
Supplies	247,565	304,687		
Services				
510000 - Subagreements for Services		40,417		
521000 - Mileage/personal Expense Reimbursement	101			
522000 - Conference Expense	20,851	7,843		
571200 - Interprogram-Bus Trips		435		
580000 - Professional/Consulting Services and Ope	38,689	59,267		
582500 - Consultants	8,718	13,627		
583000 - Contracted Services	15,350	51,028		

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
7090 - EIA - State Compensatory Education (SCE)

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
591000 - Postage		22		
Services	83,708	172,638		
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	33,556	9,758		
Other Outgo	33,556	9,758		
Expense	1,152,090	1,226,463		
7090 - EIA - State Compensatory Education (SCE)	52,711	(325,267)		

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
7405 - Common Core

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
859000 - All Other State Revenue		1,356,699		
Revenue		1,356,699		
Income		1,356,699		
Expense				
Certificated Salaries				
113300 - Teacher on Special Assignment		129,297		
113400 - ESL Teacher		41,266		
115200 - Sub Teacher-Curriculum Development		22,173	710	
119000 - Other Teachers		21,554	42,830	
119500 - Teachers-Adjunct Duty Pay		3,400		
Certificated Salaries		217,690	43,540	
Benefits				
310100 - State Teachers Retirement System, Certi		17,184	3,800	
320100 - Public Employees Retirement System, Cer		62		
331100 - OASDI - Certificated		474	145	
332100 - Medicare - Certificated		3,131	150	
340100 - Health & Welfare Benefits, Certificated		12,783		
350100 - State Unemployment Insurance, Certificat		108	55	
360100 - Workers Compensation Insurance, Certifi		3,224	745	
Benefits		36,965	4,895	
Supplies				
410000 - Approved Textbooks and Core Curricula Ma			703,513	
420000 - Books and Reference Materials		1,757	2,500	
431000 - Classroom/Office Supplies		94,728	1,500	
440000 - Noncapitalized Equipment		26,776		
Supplies		123,260	707,513	
Services				
522000 - Conference Expense		15,670	10,750	
580000 - Professional/Consulting Services and Ope		194,650	1,765	
Services		210,320	12,515	
Expense		588,236	768,463	
7405 - Common Core		768,463	(768,463)	

Fund Summary

06 - General-Restricted
066 - Restricted Programs (Categoricals)
9010 - Other Local

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
869900 - All Other Local Revenue	499,401	481,952	643,429	240,120
891200 - Between General Fund and Special Reserve	62,637		22,000	30,000
898000 - Contributions from Unrestricted Revenues			33,000	50,000
Revenue	562,038	481,952	698,429	320,120
Income	562,038	481,952	698,429	320,120
Expense				
Certificated Salaries				
115200 - Sub Teacher-Curriculum Development	365	70	1,000	1,000
119000 - Other Teachers	2,884	6,242		
Certificated Salaries	3,249	6,312	1,000	1,000
Classified Salaries				
221000 - Library and Media Aides	4,239	4,694	5,024	5,321
246000 - Computer Operators	9,037			
291500 - Regular Personnel-Other Classified			115	
Classified Salaries	13,276	4,694	5,139	5,321
Benefits				
310100 - State Teachers Retirement System, Certi	238	521	32	32
320200 - Public Employees Retirement System, cla	484	536	605	630
331100 - OASDI - Certificated	23		39	39
331200 - OASDI - Classified	812	280	318	330
332100 - Medicare - Certificated	46	89	15	15
332200 - Medicare - Classified	190	66	74	77
340200 - Health & Welfare Benefits, classified po	109	111	117	117
350100 - State Unemployment Insurance, Certificat	35	3	1	1
350200 - State Unemployment Insurance, classified	144	2	3	3
360100 - Workers Compensation Insurance, Certifi	50	92	17	17
360200 - Workers Compensation Insurance, classif	205	67	84	88
Benefits	2,336	1,767	1,304	1,348
Supplies				
420000 - Books and Reference Materials	1,261	31,595	1,000	
431000 - Classroom/Office Supplies	79,901	105,998	234,726	101,767
435000 - Duplicating	518	432		
440000 - Noncapitalized Equipment	288,649	195,899	178,927	103,038
Supplies	370,330	333,925	414,652	204,805
Services				
521000 - Mileage/personal Expense Reimbursement		44		
522000 - Conference Expense		1,469	21,700	
530000 - Dues and Memberships		53		
567500 - Repairs, Contracted-Equipment Other	1,799	1,365		
571200 - Interprogram-Bus Trips		250		
580000 - Professional/Consulting Services and Ope	50,434	37,984	74,899	29,250
582500 - Consultants	3,000	250		
583000 - Contracted Services	117,034	93,838	176,255	78,397
591000 - Postage	579			
Services	172,847	135,254	272,854	107,647
Capital				
623000 - Improvement of Buildings (remodeling)			3,480	
Capital			3,480	
Expense	562,038	481,952	698,429	320,120

Fund Summary

06 - General-Restricted				
067 - Transportation				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
831100 - Other State Apportionments - Current Yea	19,036			
867700 - Interagency Services Between LEAs	11,024	8,450	9,000	
898000 - Contributions from Unrestricted Revenues	1,757,814	1,492,916	1,358,171	
Revenue	1,787,874	1,501,366	1,367,171	
Income	1,787,874	1,501,366	1,367,171	
<u>Expense</u>				
<u>Classified Salaries</u>				
222400 - Skilled Maintenance Worker	60,970	64,018	68,447	
225000 - Regular Personnel-Transportation	236,393	173,889	210,020	
225600 - Substitutes-Transportation			2,500	
225900 - Regular Personnel-Transportation-ExtraHr	19,217	19,770	15,000	
239500 - Other Managers-Classified	11,303	11,625	11,656	
Classified Salaries	327,882	269,302	307,622	
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	36,434	30,168	33,414	
331200 - OASDI - Classified	19,261	15,857	17,751	
332200 - Medicare - Classified	4,505	3,709	4,193	
340200 - Health & Welfare Benefits, classified po	83,617	67,449	56,983	
350200 - State Unemployment Insurance, classified	3,429	128	144	
360200 - Workers Compensation Insurance, classif	4,868	3,818	4,688	
Benefits	152,115	121,128	117,174	
<u>Supplies</u>				
431000 - Classroom/Office Supplies	2,963	2,410	2,650	
435000 - Duplicating	33		100	
436000 - Bus/Vehicle Supplies	39,593	32,485	36,000	
438000 - Maintenance/Operations Supplies	4	(1,220)		
Supplies	42,593	33,675	38,750	
<u>Services</u>				
510000 - Subagreements for Services	1,284,969	1,108,975	888,025	
567500 - Repairs, Contracted-Equipment Other	18,601	633	11,537	
571000 - Direct Costs for Transfer of Service		(0)		
571200 - Interprogram-Bus Trips	(60,056)	(62,590)	(62,024)	
583000 - Contracted Services	5,559	14,050	47,587	
586500 - Payments to Parents in Lieu of	15,760	15,743	18,000	
586800 - Physical Examinations	450	450	500	
Services	1,265,284	1,077,261	903,625	
Expense	1,787,874	1,501,366	1,367,171	
067 - Transportation	(0)	0	0	

Fund Summary

06 - General-Restricted
067 - Transportation
7230 - Transportation-Home to School

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
831100 - Other State Apportionments - Current Yea	11,010			
867700 - Interagency Services Between LEAs	11,024	8,450	9,000	
898000 - Contributions from Unrestricted Revenues	676,138	489,893	534,659	
Revenue	698,171	498,343	543,659	
Income	698,171	498,343	543,659	
Expense				
Classified Salaries				
222400 - Skilled Maintenance Worker	60,970	64,018	68,447	
225000 - Regular Personnel-Transportation	236,393	173,889	210,020	
225600 - Substitutes-Transportation			2,500	
225900 - Regular Personnel-Transportation-ExtraHr	19,217	19,770	15,000	
239500 - Other Managers-Classified	11,303	11,625	11,656	
Classified Salaries	327,882	269,302	307,622	
Benefits				
320200 - Public Employees Retirement System, cla	36,434	30,168	33,414	
331200 - OASDI - Classified	19,261	15,857	17,751	
332200 - Medicare - Classified	4,505	3,709	4,193	
340200 - Health & Welfare Benefits, classified po	83,617	67,449	56,983	
350200 - State Unemployment Insurance, classified	3,429	128	144	
360200 - Workers Compensation Insurance, classif	4,868	3,818	4,688	
Benefits	152,115	121,128	117,174	
Supplies				
431000 - Classroom/Office Supplies	438	348	550	
435000 - Duplicating	33		100	
436000 - Bus/Vehicle Supplies	39,593	32,485	36,000	
438000 - Maintenance/Operations Supplies	4	(1,220)		
Supplies	40,069	31,613	36,650	
Services				
567500 - Repairs, Contracted-Equipment Other	18,601	633	11,537	
571000 - Direct Costs for Transfer of Service	215,605	133,887	125,000	
571200 - Interprogram-Bus Trips	(60,056)	(62,590)	(62,024)	
583000 - Contracted Services	3,504	3,920	7,200	
586800 - Physical Examinations	450	450	500	
Services	178,105	76,301	82,213	
Expense	698,171	498,343	543,659	
7230 - Transportation-Home to School	(0)		0	

Fund Summary

06 - General-Restricted
067 - Transportation
7240 - Transportation-Special Education

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
831100 - Other State Apportionments - Current Yea	8,026			
898000 - Contributions from Unrestricted Revenues	1,081,677	1,003,023	823,512	
Revenue	1,089,703	1,003,023	823,512	
Income	1,089,703	1,003,023	823,512	
<u>Expense</u>				
<u>Supplies</u>				
431000 - Classroom/Office Supplies	2,524	2,063	2,100	
Supplies	2,524	2,063	2,100	
<u>Services</u>				
510000 - Subagreements for Services	1,284,969	1,108,975	888,025	
571000 - Direct Costs for Transfer of Service	(215,605)	(133,887)	(125,000)	
583000 - Contracted Services	2,055	10,130	40,387	
586500 - Payments to Parents in Lieu of	15,760	15,743	18,000	
Services	1,087,179	1,000,960	821,412	
Expense	1,089,703	1,003,023	823,512	

7240 - Transportation-Special Education

Fund Summary

06 - General-Restricted 068 - Special Education				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
809100 - Revenue Limit Transfers	1,073,580			
809700 - Property Taxes Transfers	571,563	1,065,292	1,131,066	1,142,603
818100 - Special Education - Entitlement	1,038,465	977,980	955,599	965,345
818200 - Special Education - Discretionary Grants	252,510	249,835	257,644	260,237
859000 - All Other State Revenue	305,219	335,485	334,371	335,007
879200 - Transfers of Apportionments from County	3,464,980	3,093,099	3,082,309	3,163,799
898000 - Contributions from Unrestricted Revenues	5,795,960	7,506,190	8,195,781	9,311,128
899000 - Contributions from Restricted Revenues				
Revenue	12,502,276	13,227,881	13,956,770	15,178,119
Income	12,502,276	13,227,881	13,956,770	15,178,119
<u>Expense</u>				
<u>Certificated Salaries</u>				
112000 - Summer School Teachers	81,340	84,250	77,783	77,783
113300 - Teacher on Special Assignment	45,974	80,237		
113500 - Adaptive PE	67,448	68,611	70,844	75,645
113600 - Master Plan-Resource Specialist	943,620	981,784	1,044,013	1,210,806
113700 - Special Day Class	2,123,729	2,102,162	2,144,336	2,363,353
113800 - Master Plan-Speech Teacher	539,217			
115100 - Sub Teacher-Sick Leave/Maternity	33,556	47,750		1,302
115200 - Sub Teacher-Curriculum Development	6,785	4,991	3,500	3,500
115400 - Sub Teacher-Jury Duty	520	280	350	350
115500 - Sub Teacher-Negotiations	455	680		
115600 - Sub Teacher-Bereavement	325	1,401	1,080	1,080
115700 - Sub Workers Comp / IA	2,396	520	1,000	1,000
115900 - Sub Teacher - Maternity Leave			4,500	4,500
119000 - Other Teachers	1,090	1,795	3,000	3,440
123000 - Psychologist-Certificated	616,317	716,251	778,242	878,140
128000 - Other Pupil Support Personnel		943,381	1,084,479	1,145,771
131000 - Directors-Certificated	68,890	84,226	85,357	93,835
131200 - Director of Special Education	67,244	75,152	75,581	82,359
Certificated Salaries	4,598,906	5,193,471	5,374,065	5,942,863
<u>Classified Salaries</u>				
211000 - Instructional Aides	2,008,863	2,155,335	2,186,866	2,411,872
219000 - Substitute Classified Instructional Aide		2,975		
227100 - Health / Family Services	57,725	91,381	7,336	
237000 - Supervisors-Classified				158,270
239500 - Other Managers-Classified				55,123
241000 - Regular Personnel-Clerical	21,603	22,620	19,082	22,627
245000 - Secretaries	112,611	122,935	135,889	142,366
291500 - Regular Personnel-Other Classified	757,512	830,234	798,389	936,077
292000 - Non Regular Personnel-Other Classified	29			
Classified Salaries	2,958,343	3,225,481	3,147,562	3,726,334
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	333,702	380,090	422,081	564,071
310200 - State Teachers Retirement System, class	29,564	25,657	15,067	39,531
320100 - Public Employees Retirement System, Cer	61,497	65,163	67,501	74,836
320200 - Public Employees Retirement System, cla	281,674	321,722	350,285	392,452
331100 - OASDI - Certificated	33,045	34,712	37,319	40,174
331200 - OASDI - Classified	151,535	171,639	187,176	217,074
332100 - Medicare - Certificated	61,239	69,584	76,863	85,245
332200 - Medicare - Classified	40,679	45,256	43,744	42,720
340100 - Health & Welfare Benefits, Certificated	749,339	827,490	853,952	953,034
340200 - Health & Welfare Benefits, classified po	515,899	533,901	624,223	687,442
350100 - State Unemployment Insurance, Certificat	49,728	2,548	2,808	3,098
350200 - State Unemployment Insurance, classified	31,013	1,560	1,568	1,858
360100 - Workers Compensation Insurance, Certifi	70,849	76,114	86,481	96,696
360200 - Workers Compensation Insurance, classif	44,184	46,560	52,283	61,114
Benefits	2,453,947	2,601,996	2,821,352	3,259,346

Fund Summary

06 - General-Restricted
068 - Special Education

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Supplies</u>				
420000 - Books and Reference Materials	1,200	700		
431000 - Classroom/Office Supplies	57,842	44,152	38,213	26,775
435000 - Duplicating	5,917	4,063	5,463	3,961
440000 - Noncapitalized Equipment	8,942	4,995	6,104	4,000
Supplies	73,902	53,909	49,780	34,736
<u>Services</u>				
510000 - Subagreements for Services	2,133,308	1,858,926	2,096,512	1,849,999
520100 - Mileage/Certificated Management	11,240	13,937	17,980	19,278
520200 - Mileage/Classified Management	2,414	2,479	1,983	2,127
521000 - Mileage/personal Expense Reimbursement	2,737	3,811	750	750
522000 - Conference Expense	12,600	6,286	3,826	3,798
530000 - Dues and Memberships	105	160	105	105
562200 - Rentals - Equipment	1,854	49	1,000	1,000
567500 - Repairs, Contracted-Equipment Other	815	1,010	300	600
580000 - Professional/Consulting Services and Ope	1,171	1,698		
582500 - Consultants	2,480	1,846	4,871	1,963
583000 - Contracted Services	188,008	149,577	302,352	227,404
584500 - Legal Expense	63,881	109,940	120,000	100,000
591000 - Postage	1,748	2,900	2,860	1,860
Services	2,422,359	2,152,619	2,552,539	2,208,885
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro	356	405	11,472	5,954
Other Outgo	356	405	11,472	5,954
Expense	12,507,813	13,227,881	13,956,770	15,178,119
068 - Special Education	(5,537)	0		

Fund Summary

06 - General-Restricted
068 - Special Education
3310 - Sp Ed IDEA BasicLocalAsstEntitlmt,B-611

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
818100 - Special Education - Entitlement	1,034,055	975,895	955,599	965,345
899000 - Contributions from Restricted Revenues	247,893			
Revenue	1,281,948	975,895	955,599	965,345
Income	1,281,948	975,895	955,599	965,345
Expense				
Classified Salaries				
211000 - Instructional Aides	698,725	647,552	650,736	668,439
245000 - Secretaries	5,850	6,245	6,575	6,610
291500 - Regular Personnel-Other Classified	243,220	20,288		
Classified Salaries	947,795	674,085	657,310	675,049
Benefits				
310200 - State Teachers Retirement System, class	11,982	5,187	3,893	1,216
320200 - Public Employees Retirement System, cla	90,405	66,560	75,543	78,631
331200 - OASDI - Classified	48,556	35,785	40,100	41,150
332200 - Medicare - Classified	13,488	9,285	9,527	9,788
340200 - Health & Welfare Benefits, classified po	144,621	113,173	148,334	148,062
350200 - State Unemployment Insurance, classified	10,238	320	329	338
360200 - Workers Compensation Insurance, classif	14,586	9,560	10,814	11,111
Benefits	333,875	239,871	288,541	290,296
Services				
510000 - Subagreements for Services		61,939	9,747	
521000 - Mileage/personal Expense Reimbursement	278			
Services	278	61,939	9,747	
Expense	1,281,948	975,895	955,599	965,345
3310 - Sp Ed IDEA BasicLocalAsstEntitlmt,B-611	(0)			

Fund Summary

06 - General-Restricted
068 - Special Education
3315 - Sp Ed - IDEA PreschGrants,Part B,Sec 619

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
818200 - Special Education - Discretionary Grants	65,898	66,049	63,216	63,860
Revenue	65,898	66,049	63,216	63,860
Income	65,898	66,049	63,216	63,860
<u>Expense</u>				
<u>Classified Salaries</u>				
211000 - Instructional Aides	51,800	59,516	40,248	42,157
Classified Salaries	51,800	59,516	40,248	42,157
<u>Benefits</u>				
310200 - State Teachers Retirement System, class	86	397		
320200 - Public Employees Retirement System, cla	4,647	2,480	4,738	4,994
331200 - OASDI - Classified	2,648	1,364	2,495	2,614
332200 - Medicare - Classified	654	411	584	611
340200 - Health & Welfare Benefits, classified po	4,859	1,443	14,468	12,769
350200 - State Unemployment Insurance, classified	496	14	20	21
360200 - Workers Compensation Insurance, classif	707	423	663	694
Benefits	14,098	6,533	22,968	21,703
Expense	65,898	66,049	63,216	63,860

3315 - Sp Ed - IDEA PreschGrants,Part B,Sec 619

Fund Summary

06 - General-Restricted
068 - Special Education
3320 - Sp Ed - IDEA Preschl Local Entlmnt,B-611

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
818200 - Special Education - Discretionary Grants	186,055	183,238	193,852	195,829
Revenue	186,055	183,238	193,852	195,829
Income	186,055	183,238	193,852	195,829
<u>Expense</u>				
<u>Certificated Salaries</u>				
113700 - Special Day Class	74,944	78,309	81,923	87,428
115100 - Sub Teacher-Sick Leave/Maternity	1,194	1,195		1,302
119000 - Other Teachers				440
Certificated Salaries	76,139	79,504	81,923	89,170
<u>Classified Salaries</u>				
211000 - Instructional Aides	42,314	42,027	32,753	34,386
Classified Salaries	42,314	42,027	32,753	34,386
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	6,196	6,491	7,275	9,381
310200 - State Teachers Retirement System, class	65	107		
320200 - Public Employees Retirement System, cla	3,205	3,212	3,855	4,074
331100 - OASDI - Certificated	48	51		
331200 - OASDI - Classified	1,515	1,552	2,031	2,132
332100 - Medicare - Certificated	963	1,031	1,188	1,268
332200 - Medicare - Classified	367	388	475	499
340100 - Health & Welfare Benefits, Certificated	19,846	22,074	23,891	25,785
340200 - Health & Welfare Benefits, classified po	10,375	10,496	10,811	11,266
350100 - State Unemployment Insurance, Certificat	731	36	41	44
350200 - State Unemployment Insurance, classified	279	14	16	17
360100 - Workers Compensation Insurance, Certifi	1,041	1,061	1,348	1,439
360200 - Workers Compensation Insurance, classif	397	420	539	566
Benefits	45,029	46,934	51,471	56,470
<u>Supplies</u>				
420000 - Books and Reference Materials	30			
431000 - Classroom/Office Supplies	16,781	13,008	12,281	5,925
435000 - Duplicating	439	38	561	561
Supplies	17,250	13,046	12,842	6,486
<u>Services</u>				
522000 - Conference Expense	655	276	250	250
530000 - Dues and Memberships	105	110	105	105
562200 - Rentals - Equipment	1,854	49	1,000	1,000
582500 - Consultants	2,480	1,099	2,021	1,963
591000 - Postage	230	193	360	360
Services	5,323	1,727	3,736	3,678
<u>Other Outgo</u>				
731000 - Direct Support/Indirect Costs - Interpro			11,128	5,638
Other Outgo			11,128	5,638
Expense	186,055	183,238	193,852	195,829

3320 - Sp Ed - IDEA Preschl Local Entlmnt,B-611

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Fund Summary

06 - General-Restricted
068 - Special Education
3345 - Sp Ed - IDEA Preschool StaffDvlpmt,B-619

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
818200 - Special Education - Discretionary Grants	557	548	576	548
Revenue	557	548	576	548
Income	557	548	576	548
<u>Expense</u>				
<u>Certificated Salaries</u>				
115200 - Sub Teacher-Curriculum Development		24		
Certificated Salaries		24		
<u>Classified Salaries</u>				
211000 - Instructional Aides	557			
Classified Salaries	557			
<u>Services</u>				
522000 - Conference Expense		524	576	548
Services		524	576	548
Expense	557	548	576	548

3345 - Sp Ed - IDEA Preschool StaffDvlpmt,B-619

Fund Summary

06 - General-Restricted
068 - Special Education
6500 - Special Education

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
809100 - Revenue Limit Transfers	1,073,580			
809700 - Property Taxes Transfers	571,563	1,065,292	1,131,066	1,142,603
879200 - Transfers of Apportionments from County	3,464,980	3,093,099	3,082,309	3,163,799
898000 - Contributions from Unrestricted Revenues	5,795,960	7,506,190	8,195,781	9,311,128
899000 - Contributions from Restricted Revenues	(247,893)			
Revenue	10,658,189	11,664,581	12,409,156	13,617,530
Income	10,658,189	11,664,581	12,409,156	13,617,530
<u>Expense</u>				
<u>Certificated Salaries</u>				
112000 - Summer School Teachers	81,340	84,250	77,783	77,783
113300 - Teacher on Special Assignment	45,974	80,237		
113500 - Adaptive PE	67,448	68,611	70,844	75,645
113600 - Master Plan-Resource Specialist	943,620	981,784	1,044,013	1,210,806
113700 - Special Day Class	2,048,784	2,023,853	2,062,413	2,275,925
113800 - Master Plan-Speech Teacher	539,217			
115100 - Sub Teacher-Sick Leave/Maternity	32,362	46,555		
115200 - Sub Teacher-Curriculum Development	5,179	3,390	2,400	2,400
115400 - Sub Teacher-Jury Duty	520	280	350	350
115500 - Sub Teacher-Negotiations	455	680		
115600 - Sub Teacher-Bereavement	325	1,401	1,080	1,080
115700 - Sub Workers Comp / IA	2,396	520	1,000	1,000
115900 - Sub Teacher - Maternity Leave			4,500	4,500
119000 - Other Teachers	133	1,795	3,000	3,000
123000 - Psychologist-Certificated	407,699	519,254	586,668	678,327
128000 - Other Pupil Support Personnel		943,381	1,084,479	1,145,771
131000 - Directors-Certificated	68,890	84,226	85,357	93,835
131200 - Director of Special Education	67,244	75,152	75,581	82,359
Certificated Salaries	4,311,586	4,915,369	5,099,467	5,652,780
<u>Classified Salaries</u>				
211000 - Instructional Aides	1,215,467	1,400,868	1,460,912	1,666,890
219000 - Substitute Classified Instructional Aide		2,975		
227100 - Health / Family Services	29,977	26,183		
237000 - Supervisors-Classified				158,270
239500 - Other Managers-Classified				55,123
241000 - Regular Personnel-Clerical	21,603	22,620	19,082	22,627
245000 - Secretaries	106,761	116,690	129,314	135,756
291500 - Regular Personnel-Other Classified	514,292	809,946	798,389	936,077
292000 - Non Regular Personnel-Other Classified	29			
Classified Salaries	1,888,129	2,379,283	2,407,698	2,974,742
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	310,580	357,406	397,795	533,132
310200 - State Teachers Retirement System, class	17,430	19,965	11,174	38,315
320100 - Public Employees Retirement System, Cer	61,497	65,163	67,501	74,836
320200 - Public Employees Retirement System, cla	183,417	240,054	265,023	304,753
331100 - OASDI - Certificated	32,957	34,647	37,319	40,174
331200 - OASDI - Classified	98,816	129,603	141,958	171,178
332100 - Medicare - Certificated	57,290	65,744	72,898	80,921
332200 - Medicare - Classified	26,170	33,912	33,019	31,821
340100 - Health & Welfare Benefits, Certificated	702,480	778,523	803,387	901,208
340200 - Health & Welfare Benefits, classified po	356,044	408,789	450,141	515,345
350100 - State Unemployment Insurance, Certificat	46,733	2,416	2,672	2,948
350200 - State Unemployment Insurance, classified	20,000	1,171	1,198	1,482
360100 - Workers Compensation Insurance, Certifi	66,582	72,162	81,979	91,787
360200 - Workers Compensation Insurance, classif	28,494	34,928	40,111	48,743
Benefits	2,008,491	2,244,482	2,406,173	2,836,646

Fund Summary

06 - General-Restricted
068 - Special Education
6500 - Special Education

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Supplies				
420000 - Books and Reference Materials	1,170	700		
431000 - Classroom/Office Supplies	33,506	28,896	25,082	20,000
435000 - Duplicating	5,478	4,025	4,500	3,000
440000 - Noncapitalized Equipment	8,942	4,995	4,000	3,000
Supplies	49,096	38,615	33,582	26,000
Services				
510000 - Subagreements for Services	2,133,308	1,796,987	2,086,765	1,849,999
520100 - Mileage/Certificated Management	11,240	13,937	17,980	19,278
520200 - Mileage/Classified Management	2,414	2,479	1,983	2,127
521000 - Mileage/personal Expense Reimbursement	2,460	3,811	750	750
522000 - Conference Expense	10,496	5,486	3,000	3,000
530000 - Dues and Memberships		50		
567500 - Repairs, Contracted-Equipment Other		1,010	300	600
580000 - Professional/Consulting Services and Ope	1,130	100		
582500 - Consultants		747	2,850	
583000 - Contracted Services	179,978	149,577	226,108	150,108
584500 - Legal Expense	63,881	109,940	120,000	100,000
591000 - Postage	1,519	2,707	2,500	1,500
Services	2,406,424	2,086,831	2,462,236	2,127,362
Expense	10,663,726	11,664,581	12,409,156	13,617,530
6500 - Special Education	(5,537)			

Fund Summary

06 - General-Restricted
068 - Special Education
6512 - Mental Health Services Grant

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
859000 - All Other State Revenue	292,255	324,113	325,685	329,007
Revenue	292,255	324,113	325,685	329,007
Income	292,255	324,113	325,685	329,007
Expense				
Certificated Salaries				
123000 - Psychologist-Certificated	204,207	194,912	191,575	199,813
Certificated Salaries	204,207	194,912	191,575	199,813
Classified Salaries				
227100 - Health / Family Services	27,748	65,198	7,336	
Classified Salaries	27,748	65,198	7,336	
Benefits				
310100 - State Teachers Retirement System, Certi	16,847	16,080	17,012	21,440
320200 - Public Employees Retirement System, cla		9,416	864	
331200 - OASDI - Classified		3,335	455	
332100 - Medicare - Certificated	2,963	2,786	2,778	2,897
332200 - Medicare - Classified		1,260	106	
340100 - Health & Welfare Benefits, Certificated	27,013	26,893	26,674	26,042
340200 - Health & Welfare Benefits, classified po		469		
350100 - State Unemployment Insurance, Certificat	2,246	96	96	100
350200 - State Unemployment Insurance, classified		41	4	
360100 - Workers Compensation Insurance, Certifi	3,200	2,867	3,153	3,289
360200 - Workers Compensation Insurance, classif		1,228	121	
Benefits	52,269	64,003	51,731	53,768
Services				
583000 - Contracted Services	8,030		75,044	75,426
Services	8,030		75,044	75,426
Expense	292,255	324,113	325,685	329,007

6512 - Mental Health Services Grant

Fund Summary

06 - General-Restricted
068 - Special Education
6513 - Special Ed State Preschool

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue		5,372	2,686	
Revenue		5,372	2,686	
Income		5,372	2,686	
<u>Expense</u>				
<u>Classified Salaries</u>				
211000 - Instructional Aides		5,372	2,217	
Classified Salaries		5,372	2,217	
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla			262	
331200 - OASDI - Classified			137	
332200 - Medicare - Classified			33	
350200 - State Unemployment Insurance, classified			1	
360200 - Workers Compensation Insurance, classif			36	
Benefits			469	
Expense		5,372	2,686	

6513 - Special Ed State Preschool

Fund Summary

06 - General-Restricted
068 - Special Education
6520 - Special Education-Project Workability

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
859000 - All Other State Revenue	8,231	6,000	6,000	6,000
Revenue	8,231	6,000	6,000	6,000
Income	8,231	6,000	6,000	6,000
Expense				
Certificated Salaries				
115200 - Sub Teacher-Curriculum Development	1,606	1,577	1,100	1,100
Certificated Salaries	1,606	1,577	1,100	1,100
Benefits				
310100 - State Teachers Retirement System, Certi	79	113		118
331100 - OASDI - Certificated	40	13		
332100 - Medicare - Certificated	23	23		159
350100 - State Unemployment Insurance, Certificat	18	1		6
360100 - Workers Compensation Insurance, Certifi	25	23		181
Benefits	185	173		464
Supplies				
431000 - Classroom/Office Supplies	6,043	2,247	850	850
435000 - Duplicating			402	400
440000 - Noncapitalized Equipment			2,104	1,000
Supplies	6,043	2,247	3,356	2,250
Services				
580000 - Professional/Consulting Services and Ope	41	1,598		
583000 - Contracted Services			1,200	1,870
Services	41	1,598	1,200	1,870
Other Outgo				
731000 - Direct Support/Indirect Costs - Interpro	356	405	344	316
Other Outgo	356	405	344	316
Expense	8,231	6,000	6,000	6,000
6520 - Special Education-Project Workability	(0)			

Fund Summary

12 - Child Development Fund				
120 - Child Development Fund				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
859000 - All Other State Revenue	241,560	291,676	287,428	275,000
866000 - Interest	216	103	125	125
867300 - Childrens Centers Fees	21,404	29,043		
891100 - To Child Development Fund from General F	68,785	50,616	71,265	123,081
Revenue	331,965	371,438	358,818	398,206
Income	331,965	371,438	358,818	398,206
<u>Expense</u>				
<u>Certificated Salaries</u>				
115100 - Sub Teacher-Sick Leave/Maternity	2,385	2,360	1,950	1,950
115200 - Sub Teacher-Curriculum Development		780	850	850
119000 - Other Teachers	83,699	85,047	88,089	93,912
131000 - Directors-Certificated	22,963	28,078	28,452	31,278
Certificated Salaries	109,047	116,265	119,341	127,990
<u>Classified Salaries</u>				
211000 - Instructional Aides	96,801	124,012	112,704	129,959
219000 - Substitute Classified Instructional Aide			300	
241000 - Regular Personnel-Clerical	21,603	22,620	19,082	22,627
Classified Salaries	118,404	146,632	132,086	152,585
<u>Benefits</u>				
310100 - State Teachers Retirement System, Certi	9,110	9,600	10,724	13,733
310200 - State Teachers Retirement System, class	1,865	1,841		
320200 - Public Employees Retirement System, cla	8,950	12,316	13,518	15,105
331100 - OASDI - Certificated	13	46	52	
331200 - OASDI - Classified	5,626	7,290	8,190	9,460
332100 - Medicare - Certificated	1,429	1,532	1,702	1,815
332200 - Medicare - Classified	1,659	2,034	1,916	2,212
340100 - Health & Welfare Benefits, Certificated	40,665	43,383	45,769	48,573
340200 - Health & Welfare Benefits, classified po	17,594	17,799	14,398	15,130
350100 - State Unemployment Insurance, Certificat	1,084	52	59	63
350200 - State Unemployment Insurance, classified	1,259	71	67	76
360100 - Workers Compensation Insurance, Certifi	1,545	1,577	1,932	2,061
360200 - Workers Compensation Insurance, classif	1,793	2,121	2,174	2,512
Benefits	92,594	99,662	100,501	110,740
<u>Supplies</u>				
431000 - Classroom/Office Supplies	8,501	5,978	3,455	3,455
435000 - Duplicating	158	267	250	250
Supplies	8,660	6,245	3,705	3,705
<u>Services</u>				
520100 - Mileage/Certificated Management	1,737	2,104	2,500	2,135
522000 - Conference Expense		90	100	100
530000 - Dues and Memberships	1,301		135	500
584600 - Licensing Agreements	220	440	450	450
591000 - Postage	3			
Services	3,260	2,634	3,185	3,185
Expense	331,965	371,438	358,818	398,206
120 - Child Development Fund				

Fund Summary

13 - Food Services				
130 - Cafeteria				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
822000 - Child Nutrition Programs	1,795,789	1,738,576	1,891,867	1,751,000
852000 - Child Nutrition	137,066	122,435	147,213	125,000
863400 - Food Services Sales	686,191	713,786	703,385	700,000
866000 - Interest	161	426	400	400
891600 - To Cafeteria Fund from General Fund	25,000	150,000		57,572
Revenue	2,644,206	2,725,223	2,742,865	2,633,972
Income	2,644,206	2,725,223	2,742,865	2,633,972
<u>Expense</u>				
<u>Classified Salaries</u>				
222200 - Custodian I and II	17,000			
223000 - Regular Personnel-Food Service	651,192	701,921	689,519	740,059
223500 - Food Delivery Person	79,453	69,103	71,306	75,160
223600 - Substitutes-Food Service	9,398	7,761	5,000	5,000
244000 - Accountants	55,414	58,731	60,087	63,004
245000 - Secretaries	27,297	28,667	29,992	31,775
Classified Salaries	839,754	866,183	855,905	914,999
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	82,128	89,523	95,002	102,174
331200 - OASDI - Classified	48,033	50,852	52,816	56,480
332200 - Medicare - Classified	11,487	11,908	12,362	13,218
340200 - Health & Welfare Benefits, classified po	185,683	194,440	216,933	226,538
350200 - State Unemployment Insurance, classified	8,749	420	453	482
360200 - Workers Compensation Insurance, classif	12,462	12,542	14,102	15,075
Benefits	348,543	359,685	391,667	413,967
<u>Supplies</u>				
431000 - Classroom/Office Supplies	3,079	4,740	10,200	10,200
435000 - Duplicating	2,652	477	500	500
440000 - Noncapitalized Equipment	15,021	5,723	6,700	6,700
470000 - Food Services	164	22,507	29,000	29,000
Supplies	20,916	33,448	46,400	46,400
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	478	324	500	500
560000 - Rentals, Leases, and Repairs	11,487	17,655	25,000	25,000
580000 - Professional/Consulting Services and Ope	54			
582200 - Bank Fees	4,259	6,493	6,500	6,500
583000 - Contracted Services	1,300,973	1,263,315	1,187,000	1,187,000
591000 - Postage	1,865	1,920	2,000	2,000
Services	1,319,117	1,289,707	1,221,000	1,221,000
<u>Capital</u>				
640000 - Equipment		16,701	10,000	
646000 - Vehicle Purchase	18,617			
Capital	18,617	16,701	10,000	
<u>Other Outgo</u>				
735000 - Direct Support/Indirect Costs - Interfun	113,594	135,353	133,823	137,607
761900 - Other Authorized Interfund Transfers Out	25,000	150,000		
Other Outgo	138,594	285,353	133,823	137,607
Expense	2,685,540	2,851,077	2,658,796	2,733,972
130 - Cafeteria	(41,334)	(125,854)	84,069	(100,000)

Fund Summary

13 - Food Services
130 - Cafeteria
5310 - Child Nutrition: School Progs

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
822000 - Child Nutrition Programs	1,669,943	1,581,160	1,740,867	1,600,000
852000 - Child Nutrition	137,066	122,435	147,213	125,000
863400 - Food Services Sales	686,191	713,786	703,385	700,000
866000 - Interest	161	426	400	400
891600 - To Cafeteria Fund from General Fund	25,000	150,000		57,572
Revenue	2,518,359	2,567,806	2,591,865	2,482,972
Income	2,518,359	2,567,806	2,591,865	2,482,972
<u>Expense</u>				
<u>Classified Salaries</u>				
222200 - Custodian I and II	17,000			
223000 - Regular Personnel-Food Service	630,525	681,618	671,424	720,928
223500 - Food Delivery Person	75,945	63,073	65,285	68,839
223600 - Substitutes-Food Service	9,398	7,761	5,000	5,000
244000 - Accountants	50,967	51,390	52,772	55,324
245000 - Secretaries	27,297	28,667	29,992	31,775
Classified Salaries	811,132	832,509	824,474	881,867
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla	79,738	85,772	91,303	98,249
331200 - OASDI - Classified	46,306	48,868	50,867	54,426
332200 - Medicare - Classified	11,084	11,444	11,906	12,738
340200 - Health & Welfare Benefits, classified po	182,649	189,655	209,571	218,776
350200 - State Unemployment Insurance, classified	8,443	404	437	466
360200 - Workers Compensation Insurance, classif	12,025	12,052	13,585	14,529
Benefits	340,245	348,194	377,669	399,183
<u>Supplies</u>				
431000 - Classroom/Office Supplies	3,079	4,740	10,200	10,200
435000 - Duplicating	2,652	477	500	500
440000 - Noncapitalized Equipment	15,021	5,723	6,700	6,700
470000 - Food Services	164	22,507	29,000	29,000
Supplies	20,916	33,448	46,400	46,400
<u>Services</u>				
521000 - Mileage/personal Expense Reimbursement	478	324	500	500
560000 - Rentals, Leases, and Repairs	11,487	17,655	25,000	25,000
580000 - Professional/Consulting Services and Ope	54			
582200 - Bank Fees	4,259	6,493	6,500	6,500
583000 - Contracted Services	1,228,310	1,171,888	1,107,000	1,107,000
591000 - Postage	1,865	1,920	2,000	2,000
Services	1,246,454	1,198,280	1,141,000	1,141,000
<u>Capital</u>				
640000 - Equipment		16,701	10,000	
646000 - Vehicle Purchase	18,617			
Capital	18,617	16,701	10,000	
<u>Other Outgo</u>				
735000 - Direct Support/Indirect Costs - Interfun	108,706	128,100	133,823	137,607
761900 - Other Authorized Interfund Transfers Out	25,000	150,000		
Other Outgo	133,706	278,100	133,823	137,607
Expense	2,571,070	2,707,231	2,533,365	2,606,057
5310 - Child Nutrition: School Progs	(52,710)	(139,426)	58,500	(123,085)

Fund Summary

13 - Food Services 130 - Cafeteria 5320 - Child Nutrition:ChildCareFoodPrg(CCFP)				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
Income				
Revenue				
822000 - Child Nutrition Programs	125,847	157,417	151,000	151,000
Revenue	125,847	157,417	151,000	151,000
Income	125,847	157,417	151,000	151,000
Expense				
Classified Salaries				
223000 - Regular Personnel-Food Service	20,667	20,303	18,095	19,130
223500 - Food Delivery Person	3,508	6,029	6,021	6,321
244000 - Accountants	4,447	7,341	7,315	7,680
Classified Salaries	28,622	33,674	31,432	33,132
Benefits				
320200 - Public Employees Retirement System, cla	2,391	3,751	3,700	3,925
331200 - OASDI - Classified	1,727	1,985	1,949	2,054
332200 - Medicare - Classified	404	464	456	480
340200 - Health & Welfare Benefits, classified po	3,033	4,786	7,361	7,762
350200 - State Unemployment Insurance, classified	307	16	16	17
360200 - Workers Compensation Insurance, classif	437	489	517	545
Benefits	8,298	11,491	13,999	14,783
Services				
583000 - Contracted Services	72,663	91,427	80,000	80,000
Services	72,663	91,427	80,000	80,000
Other Outgo				
735000 - Direct Support/Indirect Costs - Interfun	4,887	7,253		
Other Outgo	4,887	7,253		
Expense	114,470	143,845	125,431	127,915
5320 - Child Nutrition:ChildCareFoodPrg(CCFP)	11,377	13,571	25,569	23,085

Fund Summary

14 - Deferred Maintenance
140 - Deferred Maintenance

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest	248	157	150	150
Revenue	248	157	150	150
Income	248	157	150	150
<u>Expense</u>				
<u>Services</u>				
567000 - Repairs, Contracted	5,500	17,355	6,065	4,500
Services	5,500	17,355	6,065	4,500
Expense	5,500	17,355	6,065	4,500
140 - Deferred Maintenance	(5,252)	(17,198)	(5,915)	(4,350)

Fund Summary

17 - Special Reserve - Non-Capital
170 - Special Reserve - Non-Capital

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest	29,840	30,281	23,720	32,430
891200 - Between General Fund and Special Reserve	6,500,000	6,000,000		
Revenue	6,529,840	6,030,281	23,720	32,430
Income	6,529,840	6,030,281	23,720	32,430
<u>Expense</u>				
<u>Other Outgo</u>				
761200 - Between General Fund and Special Reserve	6,562,637	6,000,000	22,000	30,000
Other Outgo	6,562,637	6,000,000	22,000	30,000
Expense	6,562,637	6,000,000	22,000	30,000
170 - Special Reserve - Non-Capital	(32,797)	30,281	1,720	2,430

Fund Summary

21 - Building				
210 - Measure G				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest			70,175	37,000
895100 - Proceeds from Sale of Bonds			28,015,760	
Revenue			28,085,934	37,000
Income			28,085,934	37,000
<u>Expense</u>				
<u>Classified Salaries</u>				
236500 - Directors of Facilities Construction & Modernization			41,322	126,893
244000 - Accountants			11,192	36,193
245000 - Secretaries			18,575	59,853
Classified Salaries			71,089	222,939
<u>Benefits</u>				
320200 - Public Employees Retirement System, cla			8,368	26,412
331200 - OASDI - Classified			3,240	10,042
332200 - Medicare - Classified			1,031	3,233
340200 - Health & Welfare Benefits, classified po			10,706	34,368
350200 - State Unemployment Insurance, classified			36	111
360200 - Workers Compensation Insurance, classif			1,170	3,670
Benefits			24,550	77,836
<u>Supplies</u>				
440000 - Noncapitalized Equipment			10,670	30,000
Supplies			10,670	30,000
<u>Services</u>				
520200 - Mileage/Classified Management				2,972
521000 - Mileage/personal Expense Reimbursement			142	
522000 - Conference Expense			513	
562200 - Rentals - Equipment			4,521	5,000
583000 - Contracted Services			500	
584500 - Legal Expense			5,798	
Services			11,474	7,972
<u>Capital</u>				
613000 - Site Improvement				3,000,000
621500 - Architects/Engineers			290,839	400,000
622200 - CDE Fees			3,470	
623000 - Improvement of Buildings (remodeling)			11,408,045	10,000,000
623500 - Inspector			82,350	100,000
626500 - Testing			9,359	10,000
640000 - Equipment			24,973	
641000 - Equipment			42,841	
Capital			11,861,878	13,510,000
Expense			11,979,660	13,848,746
210 - Measure G			16,106,274	(13,811,746)

Fund Summary

21 - Building
212 - Measure P

	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest	85,131	41,306	11,382	
869900 - All Other Local Revenue	131,662	6,198		
891900 - Other Authorized Interfund Transfers In	2,000,000			
Revenue	2,216,792	47,505	11,382	
Income	2,216,792	47,505	11,382	
<u>Expense</u>				
<u>Classified Salaries</u>				
222900 - Regular Personnel Extra Hrs-Maint & OPS	10,812	15,863		
236500 - Directors of Facilities Construction & Modernization	123,632	152,376	79,834	
244000 - Accountants	30,089	31,871	22,645	
245000 - Secretaries	50,766	52,179	36,302	
Classified Salaries	215,299	252,289	138,780	
<u>Benefits</u>				
310200 - State Teachers Retirement System, class	161	165		
320200 - Public Employees Retirement System, cla	23,497	24,110	16,336	
331200 - OASDI - Classified	10,921	11,247	6,348	
332200 - Medicare - Classified	3,125	3,629	2,012	
340200 - Health & Welfare Benefits, classified po	25,662	27,134	21,528	
350200 - State Unemployment Insurance, classified	2,374	125	69	
360200 - Workers Compensation Insurance, classif	3,383	3,742	2,284	
Benefits	69,124	70,152	48,578	
<u>Supplies</u>				
431000 - Classroom/Office Supplies	4,650	944	1,500	
440000 - Noncapitalized Equipment	46,773	23,243	2,500	
Supplies	51,422	24,187	4,000	
<u>Services</u>				
520000 - Travel and Conferences	2,168	2,876	2,500	
520200 - Mileage/Classified Management	2,633	2,929	2,771	
521000 - Mileage/personal Expense Reimbursement	136	133		
522000 - Conference Expense	45		1,195	
567000 - Repairs, Contracted	5,005	18,019		
580000 - Professional/Consulting Services and Ope	40,948	28,230	14,000	
581200 - Advertising-NonLegal	893		500	
583000 - Contracted Services	6,500	56,372	54,000	
584500 - Legal Expense	45,843	42,776	45,000	
591000 - Postage	45	58	250	
Services	104,215	151,394	120,216	
<u>Capital</u>				
613000 - Site Improvement	1,229,141	278,317		
613500 - Inspector	4,200			
621500 - Architects/Engineers	495,891	1,126,048	450,000	
622000 - Assessments and Fees		40,577		
622200 - CDE Fees	1,002	74,553		
623000 - Improvement of Buildings (remodeling)	3,951,130	2,942,051	3,840,000	
623500 - Inspector	208,570	143,900	215,000	
626500 - Testing	93,443	69,170	72,000	
627600 - Interim Housing	(6,843)			
641000 - Equipment	136,461	518,068	16,500	
Capital	6,112,995	5,192,683	4,593,500	
Expense	6,553,056	5,690,706	4,905,075	
212 - Measure P	(4,336,264)	(5,643,201)	(4,893,693)	

Fund Summary

25 - Capital Facilities				
250 - Capital Facilities				
	Actuals 2012-2013	Actuals 2013-2014	Estimated Actuals 2014-2015	Adoption Budget 2015-2016
<u>Income</u>				
<u>Revenue</u>				
866000 - Interest	7,831	2,369	6,124	5,400
868100 - Mitigation/Developer Fees	1,359,794	1,431,644	1,385,177	1,200,000
Revenue	1,367,625	1,434,012	1,391,301	1,205,400
Income	1,367,625	1,434,012	1,391,301	1,205,400
<u>Expense</u>				
<u>Classified Salaries</u>				
222900 - Regular Personnel Extra Hrs-Maint & OPS	1,618	2,241		
Classified Salaries	1,618	2,241		
<u>Benefits</u>				
310200 - State Teachers Retirement System, class		21		
331200 - OASDI - Classified	98	120		
332200 - Medicare - Classified	23	32		
350200 - State Unemployment Insurance, classified	17	1		
360200 - Workers Compensation Insurance, classif	25	33		
Benefits	163	208		
<u>Supplies</u>				
431000 - Classroom/Office Supplies	55,588	126,998	120,000	120,000
440000 - Noncapitalized Equipment	42,974	60,338	66,800	66,800
Supplies	98,562	187,336	186,800	186,800
<u>Services</u>				
580000 - Professional/Consulting Services and Ope		264		
581200 - Advertising-NonLegal		9,105	5,900	5,900
583000 - Contracted Services	32,877	21,150	68,416	22,400
Services	32,877	30,519	74,316	28,300
<u>Capital</u>				
613000 - Site Improvement		725,699		
621500 - Architects/Engineers	34,725	62,734		
622200 - CDE Fees	11,089	34	1,100	1,100
623000 - Improvement of Buildings (remodeling)	5,453	484,730		
623500 - Inspector	1,530	26,590		
626500 - Testing		10,904		
Capital	52,797	1,310,690	1,100	1,100
<u>Other Outgo</u>				
761900 - Other Authorized Interfund Transfers Out	2,000,000			
Other Outgo	2,000,000			
Expense	2,186,017	1,530,994	262,216	216,200
250 - Capital Facilities	(818,391)	(96,982)	1,129,085	989,200

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		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
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		
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		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
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		
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		G
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities		
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	G	
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

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	52,217,349.00	1,131,066.00	53,348,415.00	55,308,371.00	1,142,603.00	56,450,974.00	5.8%
2) Federal Revenue		8100-8299	65,000.00	2,435,930.45	2,500,930.45	65,000.00	2,233,890.00	2,298,890.00	-8.1%
3) Other State Revenue		8300-8599	1,486,955.00	1,110,619.00	2,597,574.00	4,948,143.00	1,129,445.00	6,077,588.00	134.0%
4) Other Local Revenue		8600-8799	6,149,976.39	3,785,737.04	9,935,713.43	6,096,995.00	3,403,919.00	9,500,914.00	-4.4%
5) TOTAL REVENUES			59,919,280.39	8,463,352.49	68,382,632.88	66,418,509.00	7,909,857.00	74,328,366.00	8.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	24,932,099.78	5,802,302.17	30,734,401.95	26,558,038.19	6,382,867.18	32,940,905.37	7.2%
2) Classified Salaries		2000-2999	5,505,297.74	5,039,829.56	10,545,127.30	6,286,534.80	5,391,888.45	11,678,423.25	10.7%
3) Employee Benefits		3000-3999	9,465,668.15	3,655,643.66	13,121,311.81	10,568,215.90	4,041,234.16	14,609,450.06	11.3%
4) Books and Supplies		4000-4999	2,351,364.25	1,699,777.97	4,051,142.22	2,724,063.59	647,911.63	3,371,975.22	-16.8%
5) Services and Other Operating Expenditures		5000-5999	4,382,051.68	4,509,626.90	8,891,678.58	5,760,825.24	2,896,271.33	8,657,096.57	-2.6%
6) Capital Outlay		6000-6999	108,650.00	3,479.50	112,129.50	86,050.00	0.00	86,050.00	-23.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	453,340.00	0.00	453,340.00	753,340.00	0.00	753,340.00	66.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(177,188.76)	43,365.76	(133,823.00)	(171,022.57)	33,415.57	(137,607.00)	2.8%
9) TOTAL EXPENDITURES			47,021,282.84	20,754,025.52	67,775,308.36	52,566,045.15	19,393,588.32	71,959,633.47	6.2%
. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			12,897,997.55	(12,290,673.03)	607,324.52	13,852,463.85	(11,483,731.32)	2,368,732.53	290.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	22,000.00	22,000.00	0.00	30,000.00	30,000.00	36.4%
b) Transfers Out		7600-7629	71,264.89	0.00	71,264.89	180,653.43	0.00	180,653.43	153.5%
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	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,479,040.14)	11,479,040.14	0.00	(11,981,265.55)	11,981,265.55	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,550,305.03)	11,501,040.14	(49,264.89)	(12,161,918.98)	12,011,265.55	(150,653.43)	205.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,347,692.52	(789,632.89)	558,059.63	1,690,544.87	527,534.23	2,218,079.10	297.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	4,043,320.04	1,357,076.49	5,400,396.53	5,391,012.56	567,443.60	5,958,456.16	10.3%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			4,043,320.04	1,357,076.49	5,400,396.53	5,391,012.56	567,443.60	5,958,456.16	10.3%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			4,043,320.04	1,357,076.49	5,400,396.53	5,391,012.56	567,443.60	5,958,456.16	10.3%
e) Adjusted Beginning Balance (F1c + F1d)			5,391,012.56	567,443.60	5,958,456.16	7,081,557.43	1,094,977.83	8,176,535.26	37.2%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	26,000.00	0.00	26,000.00	26,000.00	0.00	26,000.00	0.0%
Revolving Cash		9712	110,000.00	0.00	110,000.00	110,000.00	0.00	110,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	567,443.60	567,443.60	0.00	1,094,977.83	1,094,977.83	93.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
Other Commitments	0000	9760							
School Carryover	0000	9760	140,000.00		140,000.00	140,000.00		140,000.00	
Site Carryover					140,000.00				
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	5,115,012.56	0.00	5,115,012.56	6,805,557.43	0.00	6,805,557.43	33.1%

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)	
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			
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								

Description (G9 + H2) - (I6 + J2)	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)	
			0.00	0.00	0.00				

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 SOURCES									
Principal Apportionment State Aid - Current Year		8011	2,907,954.00	0.00	2,907,954.00	2,907,954.00	0.00	2,907,954.00	0.0%
Education Protection Account State Aid - Current Year		8012	1,332,600.00	0.00	1,332,600.00	1,332,600.00	0.00	1,332,600.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	256,606.00	0.00	256,606.00	256,606.00	0.00	256,606.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	42,728,549.00	0.00	42,728,549.00	46,146,833.00	0.00	46,146,833.00	8.0%
Unsecured Roll Taxes		8042	3,369,641.00	0.00	3,369,641.00	3,112,446.00	0.00	3,112,446.00	-7.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,621,999.00	0.00	1,621,999.00	1,551,932.00	0.00	1,551,932.00	-4.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			52,217,349.00	0.00	52,217,349.00	55,308,371.00	0.00	55,308,371.00	5.9%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	1,131,066.00	1,131,066.00	0.00	1,142,603.00	1,142,603.00	1.0%

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)	
LCHF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCHF SOURCES			52,217,349.00	1,131,066.00	53,348,415.00	55,308,371.00	1,142,603.00	56,450,974.00	5.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	955,599.00	955,599.00	0.00	965,345.00	965,345.00	1.0%
Special Education Discretionary Grants		8182	0.00	257,644.00	257,644.00	0.00	260,237.00	260,237.00	1.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		678,936.48	678,936.48		521,308.00	521,308.00	-23.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		147,666.00	147,666.00		149,000.00	149,000.00	0.9%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		253,736.49	253,736.49		228,000.00	228,000.00	-10.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	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	65,000.00	142,348.48	207,348.48	65,000.00	110,000.00	175,000.00	-15.6%
TOTAL, FEDERAL REVENUE			65,000.00	2,435,930.45	2,500,930.45	65,000.00	2,233,890.00	2,298,890.00	-8.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	630,867.00	0.00	630,867.00	4,092,055.00	0.00	4,092,055.00	548.6%
Lottery - Unrestricted and Instructional Materials		8560	856,088.00	203,830.00	1,059,918.00	856,088.00	222,020.00	1,078,108.00	1.7%
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		572,418.00	572,418.00		572,418.00	572,418.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	334,371.00	334,371.00	0.00	335,007.00	335,007.00	0.2%
TOTAL, OTHER STATE REVENUE			1,486,955.00	1,110,619.00	2,597,574.00	4,948,143.00	1,129,445.00	6,077,588.00	134.0%

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)	
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	1,047,570.00	0.00	1,047,570.00	1,047,570.00	0.00	1,047,570.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	4,542,050.00	0.00	4,542,050.00	4,542,050.00	0.00	4,542,050.00	0.0%
Interest		8660	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	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	0.00	9,000.00	9,000.00	9,000.00	0.00	9,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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	535,356.39	694,428.04	1,229,784.43	473,375.00	240,120.00	713,495.00	-42.0%
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		3,082,309.00	3,082,309.00		3,163,799.00	3,163,799.00	2.6%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,149,976.39	3,785,737.04	9,935,713.43	6,096,995.00	3,403,919.00	9,500,914.00	-4.4%
TOTAL, REVENUES			59,919,280.39	8,463,352.49	68,382,632.88	66,418,509.00	7,909,857.00	74,328,366.00	8.7%

Description			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	21,768,357.47	3,778,643.05	25,547,000.52	22,941,673.28	4,182,762.83	27,124,436.11	6.2%
Certificated Pupil Support Salaries		1200	446,201.35	1,862,721.29	2,308,922.64	545,735.79	2,023,910.60	2,569,646.39	11.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,717,540.96	160,937.83	2,878,478.79	3,070,629.12	176,193.75	3,246,822.87	12.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			24,932,099.78	5,802,302.17	30,734,401.95	26,558,038.19	6,382,867.18	32,940,905.37	7.2%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	230,038.74	2,689,725.25	2,919,763.99	256,143.92	2,956,145.52	3,212,289.44	10.0%
Classified Support Salaries		2200	1,710,220.67	1,143,872.43	2,854,093.10	2,104,097.34	886,628.98	2,990,726.32	4.8%
Classified Supervisors' and Administrators' Salaries		2300	918,805.34	134,772.24	1,053,577.58	1,203,709.14	340,823.29	1,544,532.43	46.6%
Clerical, Technical and Office Salaries		2400	2,334,199.49	229,476.84	2,563,676.33	2,444,491.54	243,332.48	2,687,824.02	4.8%
Other Classified Salaries		2900	312,033.50	841,982.80	1,154,016.30	278,092.86	964,958.18	1,243,051.04	7.7%
TOTAL, CLASSIFIED SALARIES			5,505,297.74	5,039,829.56	10,545,127.30	6,286,534.80	5,391,888.45	11,678,423.25	10.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,162,797.67	475,740.43	2,638,538.10	2,791,702.01	653,905.78	3,445,607.79	30.6%
PERS		3201-3202	644,666.23	625,178.97	1,269,845.20	722,016.46	652,040.16	1,374,056.62	8.2%
OASDI/Medicare/Alternative		3301-3302	778,338.75	489,031.35	1,267,370.10	840,034.24	514,103.07	1,354,137.31	6.8%
Health and Welfare Benefits		3401-3402	5,061,374.73	1,883,847.05	6,945,221.78	5,340,382.56	2,023,490.88	7,363,873.44	6.0%
Unemployment Insurance		3501-3502	15,139.83	5,537.18	20,677.01	16,095.40	5,993.40	22,088.80	6.8%
Workers' Compensation		3601-3602	492,176.08	175,542.10	667,718.18	528,363.02	191,700.87	720,063.89	7.8%
OPEB, Allocated		3701-3702	311,000.00	0.00	311,000.00	329,500.00	0.00	329,500.00	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	174.86	766.58	941.44	122.21	0.00	122.21	-87.0%
TOTAL, EMPLOYEE BENEFITS			9,465,668.15	3,655,643.66	13,121,311.81	10,568,215.90	4,041,234.16	14,609,450.06	11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	794,140.00	928,512.89	1,722,652.89	618,140.00	222,020.00	840,160.00	-51.2%
Books and Other Reference Materials		4200	123,686.14	70,321.67	194,007.81	486,969.60	9,158.00	496,127.60	155.7%
Materials and Supplies		4300	721,216.62	442,551.55	1,163,768.17	864,877.88	250,620.48	1,115,498.36	-4.1%

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	712,321.49	258,391.86	970,713.35	754,076.11	166,113.15	920,189.26	-5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,351,364.25	1,699,777.97	4,051,142.22	2,724,063.59	647,911.63	3,371,975.22	-16.8%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	461,040.00	3,390,870.67	3,851,910.67	1,583,640.00	2,222,023.28	3,805,663.28	-1.2%
Travel and Conferences		5200	161,173.72	113,861.73	275,035.45	247,275.00	62,093.00	309,368.00	12.5%
Dues and Memberships		5300	39,595.00	855.00	40,450.00	47,470.00	855.00	48,325.00	19.5%
Insurance		5400 - 5450	380,000.00	0.00	380,000.00	392,500.00	0.00	392,500.00	3.3%
Operations and Housekeeping Services		5500	1,354,988.00	0.00	1,354,988.00	1,455,131.00	0.00	1,455,131.00	7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	104,295.00	95,787.00	200,082.00	104,737.00	28,350.00	133,087.00	-33.5%
Transfers of Direct Costs		5710	62,024.00	(62,024.00)	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,707,485.96	962,914.25	2,670,400.21	1,818,322.24	577,590.05	2,395,912.29	-10.3%
Communications		5900	111,450.00	7,362.25	118,812.25	111,750.00	5,360.00	117,110.00	-1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,382,051.68	4,509,626.90	8,891,678.58	5,760,825.24	2,896,271.33	8,657,096.57	-2.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,479.50	3,479.50	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	108,650.00	0.00	108,650.00	86,050.00	0.00	86,050.00	-20.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			108,650.00	3,479.50	112,129.50	86,050.00	0.00	86,050.00	-23.3%
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	3,340.00	0.00	3,340.00	3,340.00	0.00	3,340.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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	450,000.00	0.00	450,000.00	750,000.00	0.00	750,000.00	66.7%
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)			453,340.00	0.00	453,340.00	753,340.00	0.00	753,340.00	66.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(43,365.76)	43,365.76	0.00	(33,415.57)	33,415.57	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(133,823.00)	0.00	(133,823.00)	(137,607.00)	0.00	(137,607.00)	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(177,188.76)	43,365.76	(133,823.00)	(171,022.57)	33,415.57	(137,607.00)	2.8%
TOTAL EXPENDITURES			47,021,282.84	20,754,025.52	67,775,308.36	52,566,045.15	19,393,588.32	71,959,633.47	6.2%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	22,000.00	22,000.00	0.00	30,000.00	30,000.00	36.4%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	22,000.00	22,000.00	0.00	30,000.00	30,000.00	36.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	71,264.89	0.00	71,264.89	123,081.15	0.00	123,081.15	72.7%
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	57,572.28	0.00	57,572.28	New
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) TOTAL, INTERFUND TRANSFERS OUT			71,264.89	0.00	71,264.89	180,653.43	0.00	180,653.43	153.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,479,040.14)	11,479,040.14	0.00	(11,981,265.55)	11,981,265.55	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			(11,479,040.14)	11,479,040.14	0.00	(11,981,265.55)	11,981,265.55	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,550,305.03)	11,501,040.14	(49,264.89)	(12,161,918.98)	12,011,265.55	(150,653.43)	205.8%

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)	
A. REVENUES									
1) LCFF Sources		8010-8099	52,217,349.00	1,131,066.00	53,348,415.00	55,308,371.00	1,142,603.00	56,450,974.00	5.8%
2) Federal Revenue		8100-8299	65,000.00	2,435,930.45	2,500,930.45	65,000.00	2,233,890.00	2,298,890.00	-8.1%
3) Other State Revenue		8300-8599	1,486,955.00	1,110,619.00	2,597,574.00	4,948,143.00	1,129,445.00	6,077,588.00	134.0%
4) Other Local Revenue		8600-8799	6,149,976.39	3,785,737.04	9,935,713.43	6,096,995.00	3,403,919.00	9,500,914.00	-4.4%
5) TOTAL REVENUES			59,919,280.39	8,463,352.49	68,382,632.88	66,418,509.00	7,909,857.00	74,328,366.00	8.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		30,916,424.62	13,673,776.45	44,590,201.07	33,333,490.70	13,011,945.02	46,345,435.72	3.9%
2) Instruction - Related Services	2000-2999		6,140,003.56	970,863.29	7,110,866.85	7,127,629.40	1,274,698.00	8,402,327.40	18.2%
3) Pupil Services	3000-3999		1,601,658.05	4,444,791.23	6,046,449.28	3,064,946.00	3,424,420.13	6,489,366.13	7.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,345,324.82	43,365.76	4,388,690.58	4,543,978.73	33,415.57	4,577,394.30	4.3%
8) Plant Services	8000-8999		3,564,531.79	1,621,228.79	5,185,760.58	3,742,660.32	1,649,109.60	5,391,769.92	4.0%
9) Other Outgo	9000-9999	Except 7600-7699	453,340.00	0.00	453,340.00	753,340.00	0.00	753,340.00	66.2%
10) TOTAL EXPENDITURES			47,021,282.84	20,754,025.52	67,775,308.36	52,566,045.15	19,393,588.32	71,959,633.47	6.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			12,897,997.55	(12,290,673.03)	607,324.52	13,852,463.85	(11,483,731.32)	2,368,732.53	290.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	22,000.00	22,000.00	0.00	30,000.00	30,000.00	36.4%
b) Transfers Out		7600-7629	71,264.89	0.00	71,264.89	180,653.43	0.00	180,653.43	153.5%
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	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,479,040.14)	11,479,040.14	0.00	(11,981,265.55)	11,981,265.55	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(11,550,305.03)	11,501,040.14	(49,264.89)	(12,161,918.98)	12,011,265.55	(150,653.43)	205.8%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,347,692.52	(789,632.89)	558,059.63	1,690,544.87	527,534.23	2,218,079.10	297.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	4,043,320.04	1,357,076.49	5,400,396.53	5,391,012.56	567,443.60	5,958,456.16	10.3%
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)			4,043,320.04	1,357,076.49	5,400,396.53	5,391,012.56	567,443.60	5,958,456.16	10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,043,320.04	1,357,076.49	5,400,396.53	5,391,012.56	567,443.60	5,958,456.16	10.3%
2) Ending Balance, June 30 (E + F1e)			5,391,012.56	567,443.60	5,958,456.16	7,081,557.43	1,094,977.83	8,176,535.26	37.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	26,000.00	0.00	26,000.00	26,000.00	0.00	26,000.00	0.0%
Stores		9712	110,000.00	0.00	110,000.00	110,000.00	0.00	110,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	567,443.60	567,443.60	0.00	1,094,977.83	1,094,977.83	93.0%
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	140,000.00	0.00	140,000.00	140,000.00	0.00	140,000.00	0.0%
School Carryover	0000	9760							
Site Carryover	0000	9760	140,000.00		140,000.00	140,000.00		140,000.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,115,012.56	0.00	5,115,012.56	6,805,557.43	0.00	6,805,557.43	33.1%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	155,190.53	155,190.53
6230	California Clean Energy Jobs Act	130,000.00	130,000.00
6300	Lottery: Instructional Materials	107,253.07	107,253.07
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	175,000.00	702,534.23
Total, Restricted Balance		567,443.60	1,094,977.83

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	287,428.00	275,000.00	-4.3%
4) Other Local Revenue		8600-8799	125.00	125.00	0.0%
5) TOTAL REVENUES			287,553.00	275,125.00	-4.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	119,341.00	127,990.25	7.2%
2) Classified Salaries		2000-2999	132,086.19	152,585.44	15.5%
3) Employee Benefits		3000-3999	100,500.70	110,740.46	10.2%
4) Books and Supplies		4000-4999	3,705.00	3,705.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,185.00	3,185.00	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			358,817.89	398,206.15	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,264.89)	(123,081.15)	72.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,264.89	123,081.15	72.7%
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			71,264.89	123,081.15	72.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
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	287,428.00	275,000.00	-4.3%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			287,428.00	275,000.00	-4.3%
OTHER LOCAL REVENUE					
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	125.00	125.00	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
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			125.00	125.00	0.0%
TOTAL, REVENUES			287,553.00	275,125.00	-4.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	90,888.80	96,712.00	6.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	28,452.20	31,278.25	9.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			119,341.00	127,990.25	7.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	113,004.35	129,958.72	15.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,081.84	22,626.72	18.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			132,086.19	152,585.44	15.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,723.84	13,732.92	28.1%
PERS		3201-3202	13,517.70	15,104.95	11.7%
OASDI/Medicare/Alternative		3301-3302	11,859.49	13,488.06	13.7%
Health and Welfare Benefits		3401-3402	60,166.99	63,703.46	5.9%
Unemployment Insurance		3501-3502	126.19	138.89	10.1%
Workers' Compensation		3601-3602	4,106.49	4,572.18	11.3%
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			100,500.70	110,740.46	10.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	3,705.00	3,705.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,705.00	3,705.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,600.00	2,235.00	-14.0%
Dues and Memberships		5300	135.00	500.00	270.4%
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	450.00	450.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,185.00	3,185.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			358,817.89	398,206.15	11.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	71,264.89	123,081.15	72.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			71,264.89	123,081.15	72.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			71,264.89	123,081.15	72.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	287,428.00	275,000.00	-4.3%
4) Other Local Revenue		8600-8799	125.00	125.00	0.0%
5) TOTAL, REVENUES			287,553.00	275,125.00	-4.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		293,806.62	325,068.91	10.6%
2) Instruction - Related Services	2000-2999		65,011.27	73,137.24	12.5%
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			358,817.89	398,206.15	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,264.89)	(123,081.15)	72.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,264.89	123,081.15	72.7%
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			71,264.89	123,081.15	72.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,891,867.00	1,751,000.00	-7.4%
3) Other State Revenue		8300-8599	147,213.00	125,000.00	-15.1%
4) Other Local Revenue		8600-8799	703,785.00	700,400.00	-0.5%
5) TOTAL REVENUES			2,742,865.00	2,576,400.00	-6.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	855,905.49	914,998.70	6.9%
3) Employee Benefits		3000-3999	391,667.46	413,966.58	5.7%
4) Books and Supplies		4000-4999	46,400.00	46,400.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,221,000.00	1,221,000.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	133,823.00	137,607.00	2.8%
9) TOTAL EXPENDITURES			2,658,795.95	2,733,972.28	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			84,069.05	(157,572.28)	-287.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	57,572.28	New
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	57,572.28	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,069.05	(100,000.00)	-218.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,372.84	248,441.89	51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,372.84	248,441.89	51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,372.84	248,441.89	51.1%
2) Ending Balance, June 30 (E + F1e)			248,441.89	148,441.89	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	248,441.89	148,441.89	-40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,891,867.00	1,751,000.00	-7.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,891,867.00	1,751,000.00	-7.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	147,213.00	125,000.00	-15.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			147,213.00	125,000.00	-15.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	703,385.00	700,000.00	-0.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	400.00	400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			703,785.00	700,400.00	-0.5%
TOTAL, REVENUES			2,742,865.00	2,576,400.00	-6.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	765,825.60	820,218.89	7.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	90,079.89	94,779.81	5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			855,905.49	914,998.70	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	95,002.47	102,173.69	7.5%
OASDI/Medicare/Alternative		3301-3302	65,177.83	69,698.39	6.9%
Health and Welfare Benefits		3401-3402	216,932.70	226,537.83	4.4%
Unemployment Insurance		3501-3502	452.58	482.13	6.5%
Workers' Compensation		3601-3602	14,101.88	15,074.54	6.9%
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			391,667.46	413,966.58	5.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,700.00	10,700.00	0.0%
Noncapitalized Equipment		4400	6,700.00	6,700.00	0.0%
Food		4700	29,000.00	29,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			46,400.00	46,400.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	25,000.00	25,000.00	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	1,193,500.00	1,193,500.00	0.0%
Communications		5900	2,000.00	2,000.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,221,000.00	1,221,000.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	10,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	133,823.00	137,607.00	2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			133,823.00	137,607.00	2.8%
TOTAL, EXPENDITURES			2,658,795.95	2,733,972.28	2.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	57,572.28	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	57,572.28	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	57,572.28	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,891,867.00	1,751,000.00	-7.4%
3) Other State Revenue		8300-8599	147,213.00	125,000.00	-15.1%
4) Other Local Revenue		8600-8799	703,785.00	700,400.00	-0.5%
5) TOTAL, REVENUES			2,742,865.00	2,576,400.00	-6.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,524,972.95	2,596,365.28	2.8%
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		133,823.00	137,607.00	2.8%
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			2,658,795.95	2,733,972.28	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			84,069.05	(157,572.28)	-287.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	57,572.28	New
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	57,572.28	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			84,069.05	(100,000.00)	-218.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	164,372.84	248,441.89	51.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			164,372.84	248,441.89	51.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			164,372.84	248,441.89	51.1%
2) Ending Balance, June 30 (E + F1e)			248,441.89	148,441.89	-40.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	248,441.89	148,441.89	-40.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	197,924.50	74,839.77
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	50,517.39	73,602.12
Total, Restricted Balance		248,441.89	148,441.89

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL REVENUES			150.00	150.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,064.57	4,500.00	-25.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			6,064.57	4,500.00	-25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,914.57)	(4,350.00)	-26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,914.57)	(4,350.00)	-26.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,814.22	17,899.65	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,814.22	17,899.65	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,814.22	17,899.65	-24.8%
2) Ending Balance, June 30 (E + F1e)			17,899.65	13,549.65	-24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	17,899.65	13,549.65	-24.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	150.00	150.00	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			150.00	150.00	0.0%
TOTAL, REVENUES			150.00	150.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,064.57	4,500.00	-25.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,064.57	4,500.00	-25.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,064.57	4,500.00	-25.8%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		6,064.57	4,500.00	-25.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,064.57	4,500.00	-25.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,914.57)	(4,350.00)	-26.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,914.57)	(4,350.00)	-26.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,814.22	17,899.65	-24.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,814.22	17,899.65	-24.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,814.22	17,899.65	-24.8%
2) Ending Balance, June 30 (E + F1e)			17,899.65	13,549.65	-24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	17,899.65	13,549.65	-24.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,720.00	32,430.00	36.7%
5) TOTAL REVENUES			23,720.00	32,430.00	36.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,720.00	32,430.00	36.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,000.00	30,000.00	36.4%
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			(22,000.00)	(30,000.00)	36.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,720.00	2,430.00	41.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,773,233.39	8,774,953.39	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,773,233.39	8,774,953.39	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,773,233.39	8,774,953.39	0.0%
2) Ending Balance, June 30 (E + F1e)			8,774,953.39	8,777,383.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	8,774,953.39	8,777,383.39	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	23,720.00	32,430.00	36.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,720.00	32,430.00	36.7%
TOTAL, REVENUES			23,720.00	32,430.00	36.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	22,000.00	30,000.00	36.4%
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			22,000.00	30,000.00	36.4%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			(22,000.00)	(30,000.00)	36.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,720.00	32,430.00	36.7%
5) TOTAL, REVENUES			23,720.00	32,430.00	36.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,720.00	32,430.00	36.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	22,000.00	30,000.00	36.4%
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			(22,000.00)	(30,000.00)	36.4%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,720.00	2,430.00	41.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,773,233.39	8,774,953.39	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,773,233.39	8,774,953.39	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,773,233.39	8,774,953.39	0.0%
2) Ending Balance, June 30 (E + F1e)			8,774,953.39	8,777,383.39	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	8,774,953.39	8,777,383.39	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	81,556.81	37,000.00	-54.6%
5) TOTAL, REVENUES			81,556.81	37,000.00	-54.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	209,868.95	222,938.89	6.2%
3) Employee Benefits		3000-3999	73,128.20	77,835.57	6.4%
4) Books and Supplies		4000-4999	14,670.13	30,000.00	104.5%
5) Services and Other Operating Expenditures		5000-5999	131,689.83	7,972.00	-93.9%
6) Capital Outlay		6000-6999	16,455,378.03	13,510,000.00	-17.9%
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			16,884,735.14	13,848,746.46	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,803,178.33)	(13,811,746.46)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,015,759.58	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			28,015,759.58	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,212,581.25	(13,811,746.46)	-223.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,450,574.21	16,663,155.46	205.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,450,574.21	16,663,155.46	205.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,450,574.21	16,663,155.46	205.7%
2) Ending Balance, June 30 (E + F1e)			16,663,155.46	2,851,409.00	-82.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	16,663,155.46	2,851,409.00	-82.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	81,556.81	37,000.00	-54.6%
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			81,556.81	37,000.00	-54.6%
TOTAL, REVENUES			81,556.81	37,000.00	-54.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	121,155.60	126,892.98	4.7%
Clerical, Technical and Office Salaries		2400	88,713.35	96,045.91	8.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			209,868.95	222,938.89	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	24,703.67	26,411.58	6.9%
OASDI/Medicare/Alternative		3301-3302	12,630.68	13,274.80	5.1%
Health and Welfare Benefits		3401-3402	32,234.49	34,368.14	6.6%
Unemployment Insurance		3501-3502	104.92	111.47	6.2%
Workers' Compensation		3601-3602	3,454.44	3,669.58	6.2%
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			73,128.20	77,835.57	6.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	13,170.13	30,000.00	127.8%
TOTAL, BOOKS AND SUPPLIES			14,670.13	30,000.00	104.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,120.67	2,972.00	-58.3%
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	4,521.16	5,000.00	10.6%
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	119,798.00	0.00	-100.0%
Communications		5900	250.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,689.83	7,972.00	-93.9%
CAPITAL OUTLAY					
Land		6100	0.00	3,000,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,371,063.42	10,510,000.00	-35.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	84,314.61	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,455,378.03	13,510,000.00	-17.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			16,884,735.14	13,848,746.46	-18.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	28,015,759.58	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	0.00	0.00	0.0%
(c) TOTAL, SOURCES			28,015,759.58	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			28,015,759.58	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	81,556.81	37,000.00	-54.6%
5) TOTAL, REVENUES			81,556.81	37,000.00	-54.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		16,884,735.14	13,848,746.46	-18.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			16,884,735.14	13,848,746.46	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(16,803,178.33)	(13,811,746.46)	-17.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	28,015,759.58	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			28,015,759.58	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,212,581.25	(13,811,746.46)	-223.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,450,574.21	16,663,155.46	205.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,450,574.21	16,663,155.46	205.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,450,574.21	16,663,155.46	205.7%
2) Ending Balance, June 30 (E + F1e)			16,663,155.46	2,851,409.00	-82.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	16,663,155.46	2,851,409.00	-82.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,391,301.17	1,205,400.00	-13.4%
5) TOTAL, REVENUES			1,391,301.17	1,205,400.00	-13.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	186,800.00	186,800.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	74,316.26	28,300.00	-61.9%
6) Capital Outlay		6000-6999	1,100.00	1,100.00	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			262,216.26	216,200.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,129,084.91	989,200.00	-12.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,129,084.91	989,200.00	-12.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,347,586.03	2,476,670.94	83.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,347,586.03	2,476,670.94	83.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,347,586.03	2,476,670.94	83.8%
2) Ending Balance, June 30 (E + F1e)			2,476,670.94	3,465,870.94	39.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2,476,670.94	3,465,870.94	39.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	6,124.36	5,400.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,385,176.81	1,200,000.00	-13.4%
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%
TOTAL, OTHER LOCAL REVENUE			1,391,301.17	1,205,400.00	-13.4%
TOTAL, REVENUES			1,391,301.17	1,205,400.00	-13.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	120,000.00	120,000.00	0.0%
Noncapitalized Equipment		4400	66,800.00	66,800.00	0.0%
TOTAL, BOOKS AND SUPPLIES			186,800.00	186,800.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,316.26	28,300.00	-61.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			74,316.26	28,300.00	-61.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,100.00	1,100.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,100.00	1,100.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			262,216.26	216,200.00	-17.5%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,391,301.17	1,205,400.00	-13.4%
5) TOTAL, REVENUES			1,391,301.17	1,205,400.00	-13.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		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		262,216.26	216,200.00	-17.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			262,216.26	216,200.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,129,084.91	989,200.00	-12.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,129,084.91	989,200.00	-12.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,347,586.03	2,476,670.94	83.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,347,586.03	2,476,670.94	83.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,347,586.03	2,476,670.94	83.8%
2) Ending Balance, June 30 (E + F1e)			2,476,670.94	3,465,870.94	39.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2,476,670.94	3,465,870.94	39.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136.21	136.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136.21	136.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136.21	136.21	0.0%
2) Ending Balance, June 30 (E + F1e)			136.21	136.21	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	136.21	136.21	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
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		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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

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

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

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

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	136.21	136.21	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			136.21	136.21	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			136.21	136.21	0.0%
2) Ending Balance, June 30 (E + F1e)			136.21	136.21	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	136.21	136.21	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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,049,385.26	5,049,385.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,049,385.26	5,049,385.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,049,385.26	5,049,385.26	0.0%
2) Ending Balance, June 30 (E + F1e)			5,049,385.26	5,049,385.26	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	5,049,385.26	5,049,385.26	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

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

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,049,385.26	5,049,385.26	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,049,385.26	5,049,385.26	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,049,385.26	5,049,385.26	0.0%
2) Ending Balance, June 30 (E + F1e)			5,049,385.26	5,049,385.26	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	5,049,385.26	5,049,385.26	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
9010	Other Restricted Local	5,049,385.26	5,049,385.26
Total, Restricted Balance		5,049,385.26	5,049,385.26

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	6,517.85	6,644.64	6,644.64	6,636.38	6,636.38	6,636.38
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	6,517.85	6,644.64	6,644.64	6,636.38	6,636.38	6,636.38
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	11.39	11.39	11.39	11.39	11.39	11.39
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.53	1.53	1.53	1.53	1.53	1.53
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	12.92	12.92	12.92	12.92	12.92	12.92
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,530.77	6,657.56	6,657.56	6,649.30	6,649.30	6,649.30
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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: 819 W. Iowa Avenue, Sunnyvale, CA
Date: May 28, 2015

Place: 819 W. Iowa Avenue, Sunnyvale, CA
Date: June, 4, 2015
Time: 07:00 PM

Adoption Date: June 18, 2015

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

Contact person for additional information on the budget reports:

Name: Lori van Gogh

Telephone: 408-522-8200 x1007

Title: CFO/Director of Fiscal Services

E-mail: lori.vangogh@sesd.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? If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? - If yes, are they lifetime benefits? - If yes, do benefits continue beyond age 65? - If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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) - Classified? (Section S8B, Line 1) - Management/supervisor/confidential? (Section S8C, Line 1)	X	
			X	
			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? - Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 18, 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:	\$	_____
Less: Amount of total liabilities reserved in budget:	\$	_____
Estimated accrued but unfunded liabilities:	\$	_____ 0.00

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

JPA Name: SCC Schools' Insurance Group

JPA Address: 3233 Union Avenue, San Jose, CA 95154 Phone: 408-558-0600

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

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

Date of Meeting: _____

For additional information on this certification, please contact:

Name: Lori van Gogh

Title: CFO/Director of Fiscal Services

Telephone: 408-522-8200 x1007

E-mail: lori.vangogh@sesd.org

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	30,734,401.95	301	0.00	303	30,734,401.95	305	849,972.52		307	29,884,429.43	309
2000 - Classified Salaries	10,545,127.30	311	0.00	313	10,545,127.30	315	736,547.00		317	9,808,580.30	319
3000 - Employee Benefits (Excluding 3800)	13,121,311.81	321	311,000.00	323	12,810,311.81	325	535,790.51		327	12,274,521.30	329
4000 - Books, Supplies Equip Replace. (6500)	4,051,142.22	331	0.00	333	4,051,142.22	335	273,394.00		337	3,777,748.22	339
5000 - Services . . & 7300 - Indirect Costs	8,757,855.58	341	0.00	343	8,757,855.58	345	3,422,111.58		347	5,335,744.00	349
TOTAL					66,898,838.86	365			TOTAL	61,081,023.25	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	24,847,373.10	375
2. Salaries of Instructional Aides Per EC 41011		2100	2,919,763.99	380
3. STRS		3101 & 3102	2,123,675.53	382
4. PERS		3201 & 3202	455,573.76	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	657,116.09	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	4,702,486.23	385
7. Unemployment Insurance		3501 & 3502	14,180.40	390
8. Workers' Compensation Insurance		3601 & 3602	456,296.90	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00	
10. Other Benefits (EC 22310)		3901 & 3902	141.48	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			36,176,607.48	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			576,306.33	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*				396
14. TOTAL SALARIES AND BENEFITS			35,600,301.15	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			58.28%	
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	58.28%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.72%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	61,081,023.25
5. Deficiency Amount (Part III, Line 3 times Line 4)	1,050,593.60

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

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	32,940,905.37	301	0.00	303	32,940,905.37	305	858,211.00		307	32,082,694.37	309
2000 - Classified Salaries	11,678,423.25	311	0.00	313	11,678,423.25	315	772,131.33		317	10,906,291.92	319
3000 - Employee Benefits (Excluding 3800)	14,609,450.06	321	329,500.00	323	14,279,950.06	325	561,772.13		327	13,718,177.93	329
4000 - Books, Supplies Equip Replace (6500)	3,371,975.22	331	0.00	333	3,371,975.22	335	265,853.00		337	3,106,122.22	339
5000 - Services . . & 7300 - Indirect Costs	8,519,489.57	341	0.00	343	8,519,489.57	345	3,086,832.03		347	5,432,657.54	349
TOTAL					70,790,743.47	365	TOTAL			65,245,943.98	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					58.79%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	58.79%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	1.21%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	65,245,943.98
5. Deficiency Amount (Part III, Line 3 times Line 4)	789,475.92

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

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) 2,046,781.67
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) 52,043,059.39

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) 3.93%

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)	2,688,451.40
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	818,442.59
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	200,873.35
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,707,767.34
9. Carry-Forward Adjustment (Part IV, Line F)	(91,464.39)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,616,302.95

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	41,731,990.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	7,110,866.85
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,045,699.28
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	985,019.59
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	4,910,407.73
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	358,817.89
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,514,972.95
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)	62,657,774.69

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)

5.92%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18)

5.77%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,707,767.34</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>16,626.75</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.09%) 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 (6.09%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.09%) times Part III, Line B18); zero if positive	<u>(91,464.39)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(91,464.39)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.77%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-45,732.20) is applied to the current year calculation and the remainder (\$-45,732.19) is deferred to one or more future years:	<u>5.84%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-30,488.13) is applied to the current year calculation and the remainder (\$-60,976.26) is deferred to one or more future years:	<u>5.87%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(91,464.39)</u>

Approved indirect cost rate: 6.09%
Highest rate used in any program: 6.09%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	500,288.64	26,918.87	5.38%
01	3320	182,724.11	11,127.89	6.09%
01	4203	248,761.49	4,975.00	2.00%
01	6520	5,656.00	344.00	6.08%
13	5310	2,389,542.21	133,823.00	5.60%

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		128,423.07	128,423.07
2. State Lottery Revenue	8560	856,088.00		203,830.00	1,059,918.00
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)		856,088.00	0.00	332,253.07	1,188,341.07
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	658,398.00			658,398.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	197,690.00			197,690.00
4. Books and Supplies	4000-4999	0.00		225,000.00	225,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	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)		856,088.00	0.00	225,000.00	1,081,088.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	107,253.07	107,253.07
D. COMMENTS:					

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	55,308,371.00	3.75%	57,384,978.00	2.70%	58,934,316.00
2. Federal Revenues	8100-8299	65,000.00	0.00%	65,000.00	0.00%	65,000.00
3. Other State Revenues	8300-8599	4,948,143.00	-78.95%	1,041,643.00	0.00%	1,041,643.00
4. Other Local Revenues	8600-8799	6,096,995.00	0.00%	6,096,995.00	0.00%	6,096,995.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(11,981,265.55)	3.17%	(12,360,501.75)	3.61%	(12,806,274.34)
6. Total (Sum lines A1 thru A5c)		54,437,243.45	-4.06%	52,228,114.25	2.11%	53,331,679.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				26,558,038.19		26,982,068.88
b. Step & Column Adjustment				424,030.69		434,455.61
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	26,558,038.19	1.60%	26,982,068.88	1.61%	27,416,524.49
2. Classified Salaries						
a. Base Salaries				6,286,534.80		6,346,364.70
b. Step & Column Adjustment				59,829.90		43,152.13
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,286,534.80	0.95%	6,346,364.70	0.68%	6,389,516.83
3. Employee Benefits	3000-3999	10,568,215.90	8.43%	11,458,693.88	9.44%	12,540,385.07
4. Books and Supplies	4000-4999	2,724,063.59	0.00%	2,724,063.59	0.00%	2,724,063.59
5. Services and Other Operating Expenditures	5000-5999	5,760,825.24	1.48%	5,846,235.24	1.69%	5,945,245.24
6. Capital Outlay	6000-6999	86,050.00	-63.92%	31,050.00	0.00%	31,050.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	753,340.00	19.91%	903,340.00	19.93%	1,083,340.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(171,022.57)	0.00%	(171,022.57)	-3.30%	(165,384.11)
9. Other Financing Uses						
a. Transfers Out	7600-7629	180,653.43	24.33%	224,605.25	50.42%	337,856.83
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)		52,746,698.58	3.03%	54,345,398.97	3.60%	56,302,597.94
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,690,544.87		(2,117,284.72)		(2,970,918.28)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,391,012.56		7,081,557.43		4,964,272.71
2. Ending Fund Balance (Sum lines C and D1)		7,081,557.43		4,964,272.71		1,993,354.43
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	136,000.00		136,000.00		136,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	140,000.00		140,000.00		140,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	6,805,557.43		4,688,272.71		1,717,354.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,081,557.43		4,964,272.71		1,993,354.43

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,805,557.43		4,688,272.71		1,717,354.43
(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	8,777,383.39		8,779,813.00		8,782,243.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		15,582,940.82		13,468,085.71		10,499,597.43
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,142,603.00	1.60%	1,160,885.00	2.48%	1,189,675.00
2. Federal Revenues	8100-8299	2,233,890.00	0.11%	2,236,274.00	0.17%	2,240,028.00
3. Other State Revenues	8300-8599	1,129,445.00	0.00%	1,129,445.00	0.00%	1,129,445.00
4. Other Local Revenues	8600-8799	3,403,919.00	1.42%	3,452,269.00	2.27%	3,530,725.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	11,981,265.55	3.17%	12,360,501.75	3.61%	12,806,274.34
6. Total (Sum lines A1 thru A5c)		19,921,122.55	2.25%	20,369,374.75	2.73%	20,926,147.34
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,382,867.18		6,482,760.63
b. Step & Column Adjustment				99,893.45		97,902.25
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,382,867.18	1.57%	6,482,760.63	1.51%	6,580,662.88
2. Classified Salaries						
a. Base Salaries				5,391,888.45		5,444,402.52
b. Step & Column Adjustment				52,514.07		23,585.80
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,391,888.45	0.97%	5,444,402.52	0.43%	5,467,988.32
3. Employee Benefits	3000-3999	4,041,234.16	7.32%	4,337,029.48	9.96%	4,769,182.19
4. Books and Supplies	4000-4999	647,911.63	-1.10%	640,797.58	-0.11%	640,099.60
5. Services and Other Operating Expenditures	5000-5999	2,896,271.33	-0.74%	2,874,850.01	-0.62%	2,856,910.36
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	33,415.57	0.00%	33,415.57	-16.87%	27,777.11
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,393,588.32	2.16%	19,813,255.79	2.67%	20,342,620.46
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		527,534.23		556,118.96		583,526.88
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		567,443.60		1,094,977.83		1,651,096.79
2. Ending Fund Balance (Sum lines C and D1)		1,094,977.83		1,651,096.79		2,234,623.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,094,977.83		1,651,096.79		2,234,623.67
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)		1,094,977.83		1,651,096.79		2,234,623.67

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	56,450,974.00	3.71%	58,545,863.00	2.70%	60,123,991.00
2. Federal Revenues	8100-8299	2,298,890.00	0.10%	2,301,274.00	0.16%	2,305,028.00
3. Other State Revenues	8300-8599	6,077,588.00	-64.28%	2,171,088.00	0.00%	2,171,088.00
4. Other Local Revenues	8600-8799	9,500,914.00	0.51%	9,549,264.00	0.82%	9,627,720.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
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)		74,358,366.00	-2.37%	72,597,489.00	2.29%	74,257,827.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				32,940,905.37		33,464,829.51
b. Step & Column Adjustment				523,924.14		532,357.86
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,940,905.37	1.59%	33,464,829.51	1.59%	33,997,187.37
2. Classified Salaries						
a. Base Salaries				11,678,423.25		11,790,767.22
b. Step & Column Adjustment				112,343.97		66,737.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,678,423.25	0.96%	11,790,767.22	0.57%	11,857,505.15
3. Employee Benefits	3000-3999	14,609,450.06	8.12%	15,795,723.36	9.58%	17,309,567.26
4. Books and Supplies	4000-4999	3,371,975.22	-0.21%	3,364,861.17	-0.02%	3,364,163.19
5. Services and Other Operating Expenditures	5000-5999	8,657,096.57	0.74%	8,721,085.25	0.93%	8,802,155.60
6. Capital Outlay	6000-6999	86,050.00	-63.92%	31,050.00	0.00%	31,050.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	753,340.00	19.91%	903,340.00	19.93%	1,083,340.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(137,607.00)	0.00%	(137,607.00)	0.00%	(137,607.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	180,653.43	24.33%	224,605.25	50.42%	337,856.83
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		72,140,286.90	2.80%	74,158,654.76	3.35%	76,645,218.40
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		2,218,079.10		(1,561,165.76)		(2,387,391.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,958,456.16		8,176,535.26		6,615,369.50
2. Ending Fund Balance (Sum lines C and D1)		8,176,535.26		6,615,369.50		4,227,978.10
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	136,000.00		136,000.00		136,000.00
b. Restricted	9740	1,094,977.83		1,651,096.79		2,234,623.67
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	140,000.00		140,000.00		140,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	6,805,557.43		4,688,272.71		1,717,354.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,176,535.26		6,615,369.50		4,227,978.10

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,805,557.43		4,688,272.71		1,717,354.43
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	8,777,383.39		8,779,813.00		8,782,243.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		15,582,940.82		13,468,085.71		10,499,597.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		21.60%		18.16%		13.70%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		6,649.30		6,679.23		6,813.30
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		72,140,286.90		74,158,654.76		76,645,218.40
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)		72,140,286.90		74,158,654.76		76,645,218.40
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,164,208.61		2,224,759.64		2,299,356.55
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,164,208.61		2,224,759.64		2,299,356.55
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	67,846,573.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,514,609.63
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	112,129.50
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	450,000.00
5. Interfund Transfers Out	All	9300	7600-7629	71,264.89
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				633,394.39
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		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)				64,698,569.23

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)		6,657.56
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,718.06
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	60,937,014.50	9,072.19
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)	60,937,014.50	9,072.19
B. Required effort (Line A.2 times 90%)	54,843,313.05	8,164.97
C. Current year expenditures (Line I.E and Line II.B)	64,698,569.23	9,718.06
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%

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	0.00	0.00	(133,823.00)				
Other Sources/Uses Detail					22,000.00	71,264.89		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					71,264.89	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	133,823.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	22,000.00		
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	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - 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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	133,823.00	(133,823.00)	93,264.89	93,264.89	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(137,607.00)				
Other Sources/Uses Detail					30,000.00	180,653.43		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					123,081.15	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	137,607.00	0.00				
Other Sources/Uses Detail					57,572.28	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	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								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	137,607.00	(137,607.00)	210,653.43	210,653.43		

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		ADA Variance Level	Status
	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)		
Third Prior Year (2012-13)	6,688.73	6,643.03	0.7%	Met
Second Prior Year (2013-14)	6,642.74	6,650.09	N/A	Met
First Prior Year (2014-15)	6,700.19	6,657.56	0.6%	Met
Budget Year (2015-16)	6,649.30			

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)		6,802	6,751	0.7%	Met
Second Prior Year (2013-14)		6,916	6,848	1.0%	Met
First Prior Year (2014-15)		6,885	6,787	1.4%	Not Met
Budget Year (2015-16)		6,727			

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district experienced an unexpected slowing in enrollment growth for the 2014-15 school year. Because of this and the start-up of a new charter school within our boudaries in 2015-16 enrollment is projected to decrease in 2015-16.

- 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)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
	(Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	6,526	6,751	96.7%
Second Prior Year (2013-14)	6,650	6,848	97.1%
First Prior Year (2014-15)	6,531	6,787	96.2%
Historical Average Ratio:			96.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.2%

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)	6,649	6,727	98.8%	Not Met
1st Subsequent Year (2016-17)	6,679	6,760	98.8%	Not Met
2nd Subsequent Year (2017-18)	6,813	6,896	98.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

A new County approved charter school will be opening within our boudaries beginning in 2015-16.

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)¹ and its economic recovery target payment, plus or minus one percent.

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

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

¹Districts 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: Basic Aid

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)		56,777,372.00	57,741,324.00	60,373,852.00
Step 1 - Change in Population	Prior Year (2014-15)			
a. ADA (Funded) (Form A, lines A6 and C4)	6,657.56	6,649.30	6,679.23	6,813.30
b. Prior Year ADA (Funded)		6,657.56	6,649.30	6,679.23
c. Difference (Step 1a minus Step 1b)		(8.26)	29.93	134.07
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.12%	0.45%	2.01%
Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		52,217,349.00	55,308,371.00	57,384,978.00
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	0.00
c. Gap Funding (if district is not at target)		6,561,818.00	832,992.00	1,353,898.00
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		6,561,818.00	832,992.00	1,353,898.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		12.57%	1.51%	2.36%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		12.45%	1.96%	4.37%
LCFF Revenue Standard (Step 3, plus/minus 1%):		N/A	N/A	N/A

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)	47,976,795.00	51,067,817.00	53,144,424.00	55,073,362.00
Percent Change from Previous Year		6.44%	4.07%	3.63%
Basic Aid Standard (percent change from previous year, plus/minus 1%):		5.44% to 7.44%	3.07% to 5.07%	2.63% to 4.63%

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)	52,217,349.00	55,308,371.00	57,584,978.00	58,934,316.00
District's Projected Change in LCFF Revenue:		5.92%	4.12%	2.34%
Basic Aid Standard:		5.44% to 7.44%	3.07% to 5.07%	2.63% to 4.63%
Status:		Met	Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Reduced LCFF revenue is expected in 2017-18 due to the phasing out of Proposition 30 funding

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)	35,626,820.60	39,985,402.89	89.1%
Second Prior Year (2013-14)	37,268,247.89	43,041,119.69	86.6%
First Prior Year (2014-15)	39,903,065.67	47,021,282.84	84.9%
	Historical Average Ratio:		86.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	83.9% to 89.9%	83.9% to 89.9%	83.9% to 89.9%

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)	43,412,788.89	52,566,045.15	82.6%	Not Met
1st Subsequent Year (2016-17)	44,787,127.46	54,120,793.72	82.8%	Not Met
2nd Subsequent Year (2017-18)	46,346,426.39	55,964,741.11	82.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

The total unrestricted expenditure budget is increased in 2015-16 due to the transitioning of Home-to-School and Special Education Transportation into the Unrestricted General fund. Transportation was previously accounted for in the Restricted General Fund.

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):	12.45%	1.96%	4.37%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	2.45% to 22.45%	-8.04% to 11.96%	-5.63% to 14.37%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.45% to 17.45%	-3.04% to 6.96%	-6.3% to 9.37%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	2,500,930.45		
Budget Year (2015-16)	2,298,890.00	-8.08%	Yes
1st Subsequent Year (2016-17)	2,301,274.00	0.10%	No
2nd Subsequent Year (2017-18)	2,305,028.00	0.16%	No

Explanation:
(required if Yes)

In 2015-16 a 10.73% reduction in Title I funding is expected.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	2,597,574.00		
Budget Year (2015-16)	6,077,588.00	133.97%	Yes
1st Subsequent Year (2016-17)	2,171,088.00	-64.28%	Yes
2nd Subsequent Year (2017-18)	2,171,088.00	0.00%	No

Explanation:
(required if Yes)

In 2015-16 one-time funding of \$601/ADA is expected. In 2016-17 the one-time funding from the previous year is not budgeted.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	9,935,713.43		
Budget Year (2015-16)	9,500,914.00	-4.38%	Yes
1st Subsequent Year (2016-17)	9,549,264.00	0.51%	No
2nd Subsequent Year (2017-18)	9,627,720.00	0.82%	No

Explanation:
(required if Yes)

It is assumed that carryover only revenue in 2014-15 will be fully expended and not continue the 2015-16 and beyond.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	4,051,142.22		
Budget Year (2015-16)	3,371,975.22	-16.76%	Yes
1st Subsequent Year (2016-17)	3,364,861.17	-0.21%	No
2nd Subsequent Year (2017-18)	3,364,163.19	-0.02%	No

Explanation:
(required if Yes)

Object 4310 is used primarily for balancing purposes. Carryover is not budgeted in the outyears resulting in less in object 4310 which is used for balancing. Common Core funding will be fully expended at the end of 2014-15.

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

First Prior Year (2014-15)	8,891,678.58		
Budget Year (2015-16)	8,657,096.57	-2.64%	Yes
1st Subsequent Year (2016-17)	8,721,085.25	0.74%	No
2nd Subsequent Year (2017-18)	8,802,155.60	0.93%	No

Explanation:
(required if Yes)

Based on historical actuals and current year expenditures, contracted services for Special Education, transportation and other Categorical programs are projected to decrease.

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)	15,034,217.88		
Budget Year (2015-16)	17,877,392.00	18.91%	Met
1st Subsequent Year (2016-17)	14,021,626.00	-21.57%	Not Met
2nd Subsequent Year (2017-18)	14,103,836.00	0.59%	Met

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

First Prior Year (2014-15)	12,942,820.80		
Budget Year (2015-16)	12,029,071.79	-7.06%	Not Met
1st Subsequent Year (2016-17)	12,085,946.42	0.47%	Met
2nd Subsequent Year (2017-18)	12,166,318.79	0.67%	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)

In 2015-16 a 10.73% reduction in Title I funding is expected.

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

In 2015-16 one-time funding of \$601/ADA is expected. In 2016-17 the one-time funding from the previous year is not budgeted.

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

It is assumed that carryover only revenue in 2014-15 will be fully expended and not continue the 2015-16 and beyond.

- 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)

Object 4310 is used primarily for balancing purposes. Carryover is not budgeted in the outyears resulting in less in object 4310 which is used for balancing. Common Core funding will be fully expended at the end of 2014-15.

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

Based on historical actuals and current year expenditures, contracted services for Special Education, transportation and other Categorical programs are projected to decrease.

7. CRITERION: Facilities Maintenance

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	72,140,286.90			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	72,140,286.90	2,164,208.61	2,176,643.83	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	0.00	8,774,953.39
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,800,846.13	3,948,263.30	5,115,012.56
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)	2,800,846.13	3,948,263.30	13,889,965.95
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	66,439,471.67	69,959,443.37	67,846,573.25
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)	66,439,471.67	69,959,443.37	67,846,573.25
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.2%	5.6%	20.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.9%	6.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	1,321,975.63	46,579,188.03	N/A	Met
Second Prior Year (2013-14)	1,124,183.15	49,241,735.86	N/A	Met
First Prior Year (2014-15)	1,347,692.52	47,092,547.73	N/A	Met
Budget Year (2015-16) (Information only)	1,690,544.87	52,746,698.58		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	1,597,161.00	1,597,161.46	N/A	Met
Second Prior Year (2013-14)	2,848,328.00	2,919,137.09	N/A	Met
First Prior Year (2014-15)	3,641,505.05	4,043,320.04	N/A	Met
Budget Year (2015-16) (Information only)	5,391,012.56			

² 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 reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	6,649	6,679	6,813
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	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)	72,140,286.90	74,158,654.76	76,645,218.40
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)	72,140,286.90	74,158,654.76	76,645,218.40
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,164,208.61	2,224,759.64	2,299,356.55
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,164,208.61	2,224,759.64	2,299,356.55

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,805,557.43	4,688,272.71	1,717,354.43
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)	8,777,383.39	8,779,813.00	8,782,243.00
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)	15,582,940.82	13,468,085.71	10,499,597.43
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	21.60%	18.16%	13.70%
District's Reserve Standard (Section 10B, Line 7):	2,164,208.61	2,224,759.64	2,299,356.55
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)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(11,479,040.14)			
Budget Year (2015-16)	(11,981,265.55)	502,225.41	4.4%	Met
1st Subsequent Year (2016-17)	(12,360,501.75)	379,236.20	3.2%	Met
2nd Subsequent Year (2017-18)	(12,806,274.34)	445,772.59	3.6%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	22,000.00			
Budget Year (2015-16)	30,000.00	8,000.00	36.4%	Met
1st Subsequent Year (2016-17)	30,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	30,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	71,264.89			
Budget Year (2015-16)	180,653.43	109,388.54	153.5%	Not Met
1st Subsequent Year (2016-17)	224,605.25	43,951.82	24.3%	Not Met
2nd Subsequent Year (2017-18)	337,856.83	113,251.58	50.4%	Not Met

1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The contribution from the Unrestricted General Fund to the Child Development Fund (120) and the Student Nutrition Fund (130) is expected to increase for 2015-16 and beyond.

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

Project Information:
(required if YES)

¹ Include multivear commitments, multivear debt agreements, and new programs or contracts that result in long-term obligations.

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:
(required if Yes
to increase in total
annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

a. Are they lifetime benefits?

No

b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

7,997,758.00

b. OPEB unfunded actuarial accrued liability (UAAL)

7,997,758.00

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

Actuarial

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

Jul 01, 2013

5. OPEB Contributions

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

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

960,276.00

960,276.00

960,276.00

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

329,500.00

329,500.00

329,500.00

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

329,500.00

329,500.00

329,500.00

d. Number of retirees receiving OPEB benefits

35

35

35

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

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

1.

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

No
2.

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

3.

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

4.

Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

b. Amount contributed (funded) for self-insurance programs

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

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	349.0	345.6	345.6	345.6

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Apr 02, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 18, 2015

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

No

If Yes, date of budget revision board adoption:

Jun 18, 2015

4. Period covered by the agreement:

Begin Date:

Jul 01, 2015

End Date:

Jun 30, 2016

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

2,523,231

2,602,455

2,692,032

% change in salary schedule from prior year
or

4.5%

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:

The general fund or other funds according to the employees assignment.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
4,546,044	4,777,386	5,009,325
100% employee, 70% dependents	100% employee, 70% dependents	100% employee, 70% dependents
5.2%	5.2%	5.2%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
518,622	523,924	532,358
	1.6%	1.6%

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	231.0	240.1	240.1	239.1

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

Negotiations Settled

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

Jun 04, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

May 22, 2015

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

No

If Yes, date of budget revision board adoption:

Jun 18, 2015

4. Period covered by the agreement:

Begin Date:

Jul 01, 2015

End Date:

Jun 30, 2016

5. Salary settlement:

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

630,862

646,209

661,929

% change in salary schedule from prior year
or

5.0%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
2,406,597	2,511,769	2,595,496
100% employee, 70% dependent	100% employee, 70% dependents	100% employee, 70% dependents
5.2%	5.2%	5.2%

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		
----	--	--

--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
200,934	205,219	211,157
1.5%	1.5%	1.5%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	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	46.0	54.0	54.0	55.0

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

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

Yes

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
303,361	319,293	336,061
4.5%	4.5%	4.5%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential
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
829,081	864,345	923,047
100%employee,70% dependent	100%employee,70% dependent	100%employee,70% dependent
5.2%	5.2%	5.2%

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

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step and 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
109,684	112,438	117,068
1.5%	1.5%	1.5%

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. 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
102,277	102,277	102,277
0.0%	0.0%	0.0%

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 18, 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?

Yes

A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)

Yes

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

Yes

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

No

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

Yes

A7. Is the district's financial system independent of the county office system?

No

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

No

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

Yes

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

Comments:
(optional)

Item A9: New Chief Financial Officer as of January 5, 2015.

End of School District Budget Criteria and Standards Review

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July 1 Budget
2014-15 Estimated Actuals
Technical Review Checks

Sunnyvale Elementary

Santa Clara County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

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

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

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

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

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

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

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

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

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

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

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

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

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

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

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object

8980) must net to zero by fund.

PASSED

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

PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

PASSED

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

PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/ keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget
2015-16 Budget
Technical Review Checks

Sunnyvale Elementary

Santa Clara County

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

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IMPORT CHECKS

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CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>PASSED</u>

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

CS-YES-NO - (F) - Supplemental information items and additional fiscal

indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

Checks Completed.