

**BONITA UNIFIED SCHOOL DISTRICT
2015-2016 ADOPTED BUDGET AND
MULTIYEAR PROJECTIONS FOR 2016-17 AND 2017-2018**

AB 1200 requires that the Board of Education, through a public hearing process, adopt the District's annual budget. Budget guidelines and assumptions that were approved by the Board have been used in developing the 2015-2016 budget. In addition to adopting the budget for the next fiscal year, the District must present projections for the subsequent two years (2016-2017 and 2017-2018) and certify that it will be able to meet its reserve requirement (3%) for both the budget and the two following years. After the State Budget is adopted by the legislature and signed by the Governor, the District will have 45 days to revise its adopted budget and revise its projections for the 2016-2017 and 2017-2018 fiscal years.

The purpose of the budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Bonita Unified School District. The District's budget is an expression in dollars of the educational program. It is the intent of the Board of Education to expend the resources of the District in a manner designed to maximize benefits directly related to the students in the classroom and to the total education program. The General Fund Unrestricted Budget includes revenues and expenditures for classroom instruction, counseling and health services, library services, curriculum development and assessment, human resource services, accounting, computer technology, maintenance of facilities and equipment, purchasing and other support services.

The adopted budget summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The revenue assumptions used for the budget year and two successive years of the multiyear projections are shown below. They reflect the guidance of the Los Angeles County Office of Education regarding Local Control Funding Formulas calculations, statutory categorical COLA's, and lottery revenue per ADA.

STAFFING TRENDS AND PROJECTIONS

Staffing at BUSD elementary, middle and high schools is driven by a combination of fixed and formula-driven allocations. The chart below describes the District's current staffing standards for all three school levels. It should be noted that these formula numbers can be augmented by special purpose dollars that the site designates to be converted to full-time equivalent employees. Non-school site staffing, including district office and department personnel, is not formula driven. The budgets for non-school departments are created based on need and are analyzed on a yearly basis. School staffing for certificated teachers, classified staff and administrators is based on student enrollment and the grade levels served.

Category	Elementary School (FTE)	Middle School (FTE)	High School (FTE)
Principal	1	1	1
Assistant Principal	0 - 1	1	2 - 3
Student Service Coordinator	0 - 0.4	2	1 - 4.16
Athletic Director	-	-	0.4
Library Services	0.875	0.875	0.5 - 1
Custodial	21.5 District Wide		
Secretary/Clerical	0.5 - 2.0	1.0 - 2.0	1.0 - 4.0
Staffing Ratios:			
K - 3	22 : 1		
4 - 5	34 : 1		
6 - 8		31 : 1	
9 - 12			31.5 : 1

# Classes per Student	1	6	6
# of Classes per Teacher	1	5	5
Technology Device Ratio	1:3 District Wide		

*Staffing at the High School level does not reflect the continuation high school

The change in FTEs between the 2014-15 and 2015-16 budget is outlined below.

	2014 -2015	2015 -2016	Difference
Certificated	473.04	468.91	-4.13
Classified	354.50	361.10	6.60
Management / Confidential	72.00	74.00	2.00
TOTAL	899.54	904.01	4.47

*The decrease in certificated FTE is due to over-budgeting certificated staff in 2014-2015 for the special education take back programs from the Los Angeles County of Education.

STATUS OF NEGOTIATIONS

Negotiations with both the Bonita Unified Teachers Association and California State Employees Association Chapter 21 have been concluded for the 2014-15 fiscal year. Negotiations related to compensation have also been concluded for the 2015-2016 year with an agreement that all parties will receive a 3% salary increase and an additional \$500 being added to the health & welfare cap of \$7,000 bringing the cap up to \$7,500, effective July 1, 2015.

LOCAL CONTROL AND ACCOUNTABILITY PLAN (LCAP)

The Local Control and Accountability Plan must identify goals based on state priorities for all students, numerically significant subgroups, students with disabilities and eligible students (students receiving free and reduced lunch, English language learners, and foster youth). The LCAP is intended to be a comprehensive plan that supports and improves outcomes for all students. Components of the plan include basic services to be provided to students, implementation of the California standards, parent involvement, student outcomes, pupil engagement, and school climate. The 2015-2016 budget is aligned to support the goals found in the Local Control and Accountability Plan.

LOCAL CONTROL FUNDING FORMULA

The Local Control Funding Formula (LCFF) consists of two calculations. One is done for the base grant entitlement where the grade span per-pupil grants are increased annually by a cost of living adjustment (COLA), another calculation is done for the Supplemental and Concentration grants. Supplemental and Concentration grant increases are calculated based on the percentage of total enrollment accounted for by English learners, free and reduced price meal (FRPM) program eligible students, and foster youth. The Bonita Unified School District does not qualify for the Concentration grant as our eligible student count does not exceed 55% of the District's enrollment.

The following factors are used in the Bonita Unified School District LCFF calculations:

	2015-2016	2016-2017	2017-2018
COLA	1.02%	1.6%	2.48%
Base Grant Rate (Based on ADA):			
K-3	\$7,083	\$7,196	\$7,374
4-6	\$7,189	\$7,304	\$7,485
7-8	\$7,403	\$7,521	\$7,708
9-12	\$8,578	\$8,715	\$8,931
Augmentation Grant Rate (Based on ADA):			
K-3 CSR (10.4% of Base Grant Rate)	\$737	\$748	\$767
9-12 (2.6% of Base Grant Rate)	\$223	\$227	\$232
Supplemental Grant:			
Enrollment / Average Enrollment	10,170	10,180	10,190
Unduplicated Pupil Count	3,848	3,848	3,848
3-Year Average % of Enrollment	37.15%	37.84%	37.8%

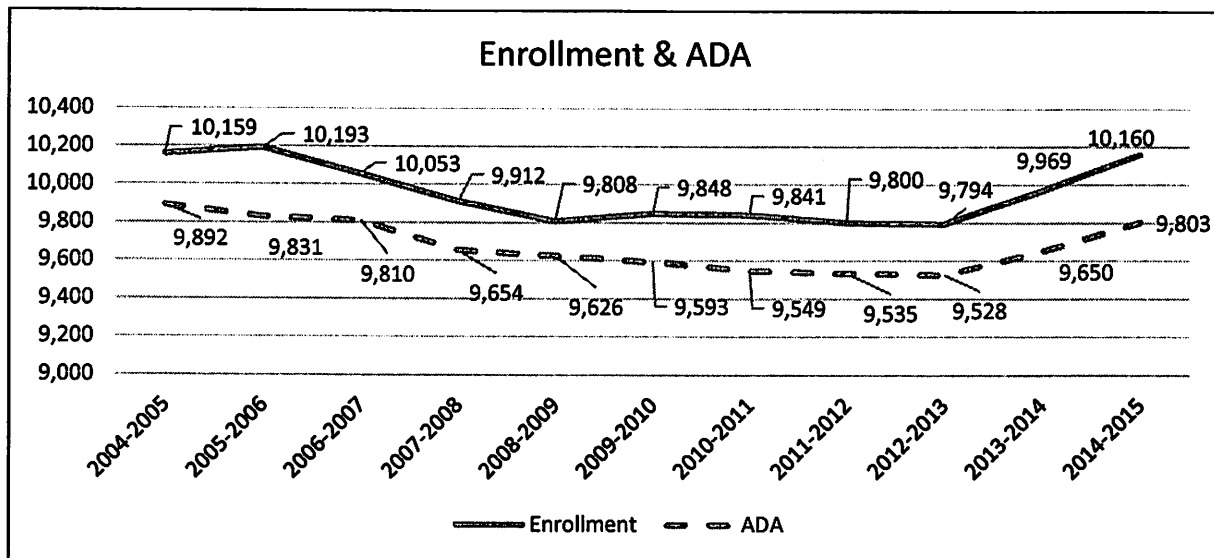
Local Control Funding Formula Revenue Calculations for the Bonita Unified School District:

	2015-2016	2016-2017	2017-2018
Base Grant:			
K-3	\$20,019,228	\$20,336,466	\$20,840,915
4-6	15,171,450	15,414,142	15,796,119
7-8	11,365,752	11,546,916	11,834,016
9-12	<u>28,873,797</u>	<u>29,420,523</u>	<u>30,236,899</u>
Total Base Grant Revenue	<u>\$75,430,227</u>	<u>\$76,718,047</u>	<u>\$78,707,949</u>
Augmentation Grant:			
K-3	\$2,081,891	\$2,115,105	\$2,167,424
9-12	<u>750,721</u>	<u>764,898</u>	<u>786,178</u>
Total Augmentation Grant Revenue	<u>\$2,832,612</u>	<u>\$2,880,003</u>	<u>\$2,953,602</u>
Supplemental Grant	\$5,814,928	\$6,023,980	\$6,173,613
Transportation & TIIG Funding	\$1,395,593	\$1,395,593	\$1,395,593
Total LCFF Entitlement Target	\$85,473,360	\$87,017,623	\$89,230,757
GAP Funding %	53.08%	37.40%	36.70%
Hold Harmless Funding	\$69,455,138	\$78,026,046	\$81,463,228
GAP Funding (Difference Between Target and Hold Harmless Funding X GAP Funding %)	<u>8,502,472</u>	<u>3,362,850</u>	<u>2,850,683</u>
Current Year LCFF Revenue	\$77,957,610	\$81,388,896	\$84,313,911

ENROLLMENT & AVERAGE DAILY ATTENDANCE (ADA)

The District's CALPADS October 2014 enrollment count shows an increase of 191 students. From 2004-2005 to 2014-2015, the District has experienced an increase in enrollment of 1 student and a decline of 88.71 in ADA. ADA levels are projected to remain steady for 2016-2017 and 2017-2018 respectively. The 2016-2017 and 2017-2018 ADA will be revised once P-2 is taken for those years.

	CBEDS / CSIS/ CALPADS	Change	P-2 ADA	P-2 ADA Change
2004-2005	10,159		9,891.73	
2005-2006	10,193	+34	9,830.59	-61.14
2006-2007	10,053	-140	9,810.34	-20.25
2007-2008	9,912	-141	9,653.71	-156.63
2008-2009	9,808	-104	9,625.63	-28.08
2009-2010	9,848	+ 40	9,593.23	-32.40
2010-2011	9,841	-7	9,548.64	-44.59
2011-2012	9,800	-41	9,535.43	-13.21
2012-2013	9,794	-6	9,527.50	-7.93
2013-2014	9,969	+175	9,649.66	+122.16
2014-2015	10,160	+191	9,803.02	+153.36
TOTALS		+1		-88.71



GENERAL FUND LONG-TERM COMMITMENTS

The long-term commitments of the General Fund must be borne in mind in any discussion of future revenues and expenditures. Repayment of the Measure C and Measure AB Bond interest and principal is not made from General Fund sources, so it is not included in the Debt Repayment information. General Fund debt repayment for 2015-2016 and the following two years are summarized in the table below:

Category	Funding Source	2015-2016	2016-2017	2017-2018
Certificate of Participation (COPs)	General Fund	\$847,606	\$846,337	\$846,035

RETIREE BENEFITS

Employees who reach qualifying age and have performed 10 years of service for the District are entitled to an annual payment for 10 years or until Medicare or Social Security retirement age is reached, whichever comes first. The amount is prorated based upon the percentage of full time employment. Previously, the annual amount was \$2,000 for certificated employees and \$2,200 per year for classified employees. In 2007-2008, certificated employees were offered an additional \$4,000 per year and classified employees were offered an additional \$1,000 per year.

The information below describes the restructured retirement incentives offered to employees who committed to retirement by a certain date, on the condition that the reduced cost of new employees had to offset the additional retirement incentive:

In 2008-2009 and 2009-2010, certificated employees could choose one of two options: a) \$6,000 per year for no more than 10 years (\$4,000 per year greater than the traditional retirement incentive), b) a one-time cash payment of 20% of their annual contracted salary to be paid half in October 2009 and half in February 2010, plus the \$2,000 per year for a maximum of 10 years or to age 65. In 2008-2009, five employees chose to receive \$6,000 per year; fifteen chose to receive 20% of their annual salary for one year plus the \$2,000 per year. In 2009-2010, twelve employees chose to receive \$6,000 per year; six chose to receive a one-time payment of 20% of their annual salary plus the \$2,000 per year allocation.

In 2008-2009 and 2009-2010, classified employees were eligible for a one-time retirement incentive equal to 10% of their base salary payable in two semi-annual installments. Additionally, they will receive the normal \$2,200 per year for 10 years or until they are eligible to receive full Social Security benefits. Eleven employees signed up for this incentive in 2008-2009. In 2009-2010, thirteen employees opted for the incentive, of which four received only the 10% incentive because they had already reached full retirement age.

In 2011-2012, certificated and classified employees were offered a retirement incentive of up to 25% of their annual salary if certain numbers of staff opted to retire. Not enough classified staff decided to retire so they were not eligible to receive the incentive. Twenty-three certificated staff opted to retire which resulted in a retirement incentive obligation of \$434,935.

No retirement incentive was offered in 2012-2013.

In 2013-14, certificated employees were offered a retirement incentive of 20% of their annual salary if 1 to 19 employees retired, or 25% of their annual salary if 20 or more retirees took the incentive. Fifteen employees opted for the incentive. Certificated employees also receive the \$2,000 per year currently paid by the District per the BUTA contract article 15.10. Classified employees were offered a retirement incentive of 20% of their annual salary if 1 to 17 employees retired, or 25% of their annual salary if 18 or more retirees took the incentive. Ten employees opted for the incentive. Classified employees also receive the \$2,200 per year currently paid by the District per the CSEA contract article 10.20. All incentive payments will be paid in two equal installments in October 2014 and March 2015.

In 2014-15, certificated employees were offered a retirement incentive of 20% of their annual salary if 1 to 19 employees retired, or 25% of their annual salary if 20 or more retirees took the incentive. Twenty employees opted for the incentive. Certificated employees also receive the \$2,000 per year currently paid by the District per the BUTA contract article 15.10. Classified employees were offered a retirement incentive of 20% of their annual salary if 1 to 17 employees retired, or 25% of their annual salary if 18 or more retirees took the incentive. Fifteen employees opted for the incentive. Classified employees also receive the \$2,200 per year currently paid by the District per the CSEA contract article 10.20. All incentive payments will be paid in two equal installments in October 2015 and March 2016.

The estimated District obligation for 2015-2016 for all retirees is \$878,805. Currently, the District budgets these benefits on an annual basis and funds them on the pay-as-you-go method.

ASSUMPTIONS

The Adopted Budget report summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The assumptions used for the multiyear projections are shown below. These assumptions reflect the guidance of School Services of California and the Los Angeles County Office of Education.

Detailed Revenue Worksheet

For revenue detail, see the attached Revenue Detail spreadsheet.

Federal Revenue

Federal categorical program revenues are held stable for 2015-2016, 2016-2017 and 2017-2018.

State Revenue

State categorical programs, with the exception of Special Education programs which received the 1.02% COLA, received 0% COLA for 2015-2016. Since there wasn't a COLA, categorical revenues are similar to the 2014-2015 levels.

Local Revenue

Local revenues will be budgeted based on their prior year levels with adjustments for any known changes. Donations and reimbursements from Associated Student Body, Booster Clubs and other outside agencies are budgeted when they occur and are not included in budget development.

Salaries

Salaries are projected based upon positions authorized by the Board of Education. Salary placement is in accordance with negotiated agreements with the bargaining units.

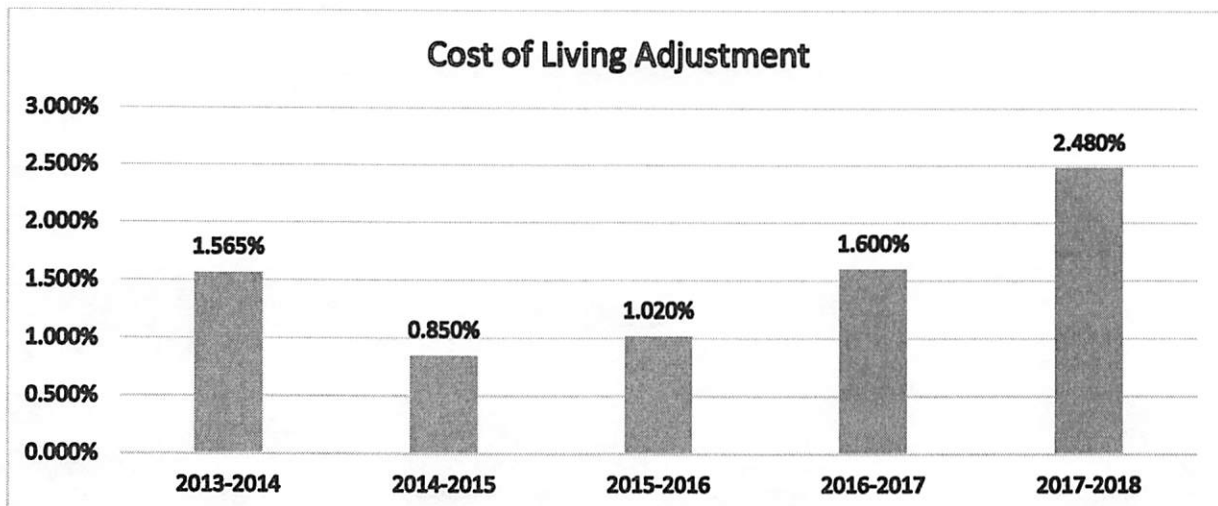
Annual step and column adjustments may be budgeted for all staff that qualify. Vacant and growth positions are estimated at the median cost per applicable unit.

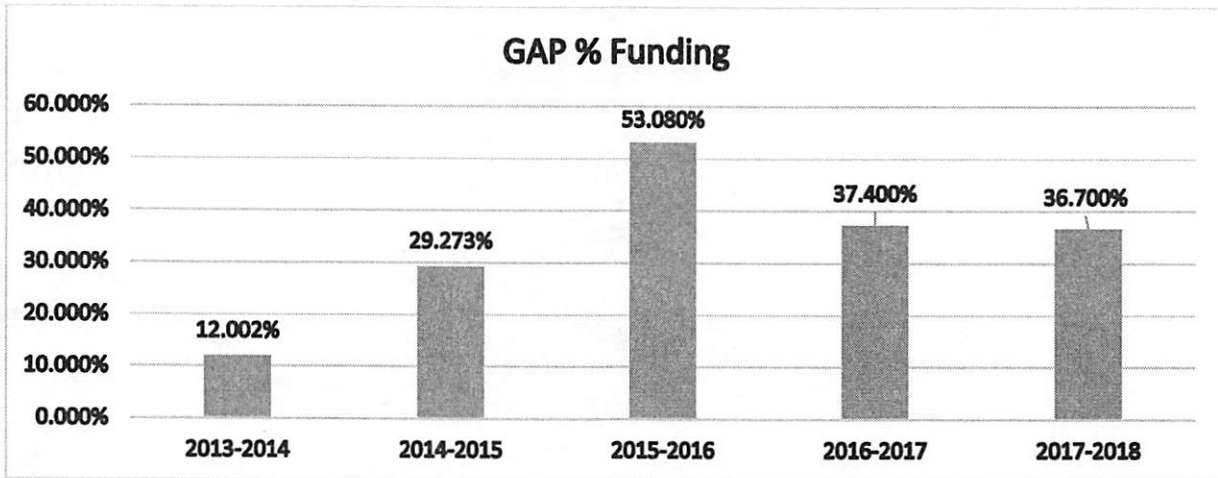
Uncertainties

Highlighted below are the factors that present the most uncertainty at this time.

- No statutory requirement to fund the LCFF GAP percentage.
- Enrollment and ADA; although it appears that enrollment has stabilized, continued enrollment declines would have a negative impact on revenues.

Historical COLA and GAP % Funding





	2015-2016	2016-2017	2017-2018
Average Daily Attendance	9,838	9,848	9,858
Total Enrollment	10,170	10,180	10,190
Unduplicated Pupil Count	3,848	3,848	3,848
GAP % Funding	53.08%	37.40%	36.70%
State Categorical COLA for Special Education	1.02%	1.60%	2.48%
Lottery Revenue per ADA – Unrestricted	\$128	\$128	\$128
Lottery Revenue per ADA - Restricted	\$34	\$34	\$34
Debt Repayment for Certificate of Participation	\$847,606	\$846,337	\$846,035
Retiree H&W Payments	\$624,985	\$669,430	\$669,430
Employer Payroll Rates:			
State Teacher Retirement System	10.73%	12.58%	14.43%
Public Employees Retirement System	11.847%	13.05%	16.60%
OASDI	6.2%	6.2%	6.2%
Medicare	1.45%	1.45%	1.45%
Workers Compensation	3.35%	3.35%	3.35%
SUI	0.05%	0.05%	0.05%
ARP	3.75%	3.75%	3.75%

School Site Allocations:

	<u>Elementary</u>	<u>Middle School</u>	<u>High School</u>
Clerical Hourly	\$3,000	\$3,000	\$3,000
Fieldtrips per Enrollment	\$0	\$30	\$50
Athletic Trainer & Safety Equipment	\$0	\$8,000	\$21,000
Music per Enrollment	\$0	\$10	\$10
Unrestricted Expenses per Enrollment	\$90	\$105	\$150
Supplemental Expenses per Unduplicated Student Count	\$225	\$225	\$225

**2015-2016 PROJECTED GENERAL FUND
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	Unrestricted	Restricted
Beginning Fund Balance, July 1, 2015	\$ 8,398,693	\$ 0
Revenues	78,585,334	21,006,742
Expenditures	<u>(74,018,011)</u>	<u>(21,006,742)</u>
Excess (Deficiency) of Revenue over Expenditures	<u>4,567,323</u>	<u>0</u>
Ending Fund Balance, June 30, 2016	<u>\$ 12,966,016</u>	<u>\$ 0</u>
Components of Ending Fund Balance:		
Non-spendable:		
Revolving Cash	\$ 90,000	\$ 0
Stores	60,000	0
Restricted:	0	0
Assigned:		
Reserve for Textbook Adoptions	1,000,000	0
Reserve for Technology	500,000	0
Reserve for Maintenance of District Facilities	500,000	0
Mandated Costs	5,633,947	0
Unassigned:		
Reserve for Economic Uncertainties (3%)	2,850,743	0
Unassigned/Unappropriated	<u>2,331,326</u>	<u>0</u>
Ending Fund Balance, June 30, 2016	<u>\$ 12,966,016</u>	<u>\$ 0</u>

**2015-2016 PROJECTED OTHER FUNDS
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	School Age Care Fund 12	Cafeteria Fund 13
Beginning Fund Balance, July 1, 2015	\$ 313,946	\$ 137,177
Revenues	2,385,176	2,282,100
Expenditures	<u>(2,462,717)</u>	<u>(2,282,100)</u>
Excess (Deficiency) of Revenue over Expenditures	<u>(77,541)</u>	<u>0</u>
Ending Fund Balance, June 30, 2016	<u>\$ 236,405</u>	<u>\$ 137,177</u>
Components of Ending Fund Balance:		
Assigned:	\$ 236,405	\$ 137,177
Restricted:	<u>0</u>	<u>0</u>
Ending Fund Balance, June 30, 2016	<u>\$ 236,405</u>	<u>\$ 137,177</u>

	Building Fund 21	Capital Facilities Fund 25
Beginning Fund Balance, July 1, 2015	\$ 32,416,411	\$ 1,369,557
Revenues	200,000	350,500
Expenditures	<u>(23,194,337)</u>	<u>(700,000)</u>
Excess (Deficiency) of Revenue over Expenditures	<u>(22,994,337)</u>	<u>(349,500)</u>
Ending Fund Balance, June 30, 2016	<u>\$ 9,422,074</u>	<u>\$ 1,020,057</u>
Components of Ending Fund Balance:		
Assigned:	\$ 31,084	\$ 1,020,057
Restricted:	<u>9,390,990</u>	<u>0</u>
Ending Fund Balance, June 30, 2016	<u>\$ 9,422,074</u>	<u>\$ 1,020,057</u>

	Special Reserve Fund 40	Capital Project Fund 49
Beginning Fund Balance, July 1, 2015	\$ 30,817	\$ 2,360,735
Revenues	1,250	809,000
Expenditures	<u>0</u>	<u>(928,547)</u>
Excess (Deficiency) of Revenue over Expenditures	<u>1,250</u>	<u>(119,547)</u>
Ending Fund Balance, June 30, 2016	<u>\$ 32,067</u>	<u>\$ 2,241,188</u>
Components of Ending Fund Balance:		
Assigned:	\$ 32,067	\$ 2,241,188
Restricted:	<u>0</u>	<u>0</u>
Ending Fund Balance, June 30, 2016	<u>\$ 32,067</u>	<u>\$ 2,241,188</u>

**MULTI-YEAR PROJECTIONS FOR 2016-2017 & 2017-2018 GENERAL FUND
REVENUES, EXPENDITURES AND ENDING FUND BALANCE**

	2016-2017		2017-2018	
	Unrestricted	Restricted	Unrestricted	Restricted
Beginning Fund Balance	\$ 12,966,016	\$ 0	\$ 13,306,583	\$ 0
Revenues	76,102,612	21,501,460	78,741,868	21,936,484
Expenditures	<u>(75,762,045)</u>	<u>(21,501,460)</u>	<u>(77,066,690)</u>	<u>(21,936,484)</u>
Excess (Deficiency) of Revenue over Expenditures	<u>340,567</u>	<u>0</u>	<u>1,675,178</u>	<u>0</u>
Ending Fund Balance	<u>\$ 13,306,583</u>	<u>\$ 0</u>	<u>\$ 14,981,761</u>	<u>\$ 0</u>
Components of Ending Fund Balance:				
Non-spendable:				
Revolving Cash	\$ 90,000	\$ 0	\$ 90,000	\$ 0
Stores	60,000	0	60,000	0
Restricted:	0	0	0	0
Assigned:				
Reserve for Textbook Adoptions	2,000,000	0	2,000,000	0
Reserve for Technology	1,000,000	0	1,250,000	0
Reserve for Maintenance of Facilities	750,000	0	750,000	0
Reserve for LCFF	3,500,000	0	3,000,000	0
Reserve for OPEB Obligations	0	0	1,000,000	0
Unassigned:				
Reserve for Economic Uncertainties (3%)	2,917,905	0	2,970,095	0
Unassigned/Unappropriated	<u>2,988,678</u>	<u>0</u>	<u>3,861,666</u>	<u>0</u>
Ending Fund Balance	<u>\$ 13,306,583</u>	<u>\$ 0</u>	<u>\$ 14,981,761</u>	<u>\$ 0</u>

The assumptions used for the multi-year projections present one possible scenario. Other financial scenarios would result from the use of different assumptions. The projections for 2015-2016, 2016-2017 and 2017-2018 will continue to be revisited throughout the 2015-2016 year. Staff will update these projections and present them to the Board at First and Second Interim reporting periods.

Analysis of Ending Fund Balance

Effective with the adoption of the 2015-2016 budget, Senate Bill (SB) 858 (Chapter 32/2014) requires school districts to report on assigned and unassigned ending fund balances.

	2015-2016	2016-2017	2017-2018
Assigned Ending Fund Balance	\$ 7,783,947	\$ 7,400,000	\$ 8,150,000
Unassigned Ending Fund Balance	\$ 2,331,326	\$ 2,988,678	\$ 3,861,666
Minimum Reserve Level (3%)	\$ 2,850,743	\$ 2,917,905	\$ 2,970,095
Reserves Above the Minimum 3% Reserve Level	\$ 10,115,273	\$ 10,388,678	\$ 12,011,666

Reserves above the minimum required amount will be used for textbook adoption, technology purchases, school site carryovers, facilities repairs and funding of post-employment benefits.

2015-2016 BUDGET GUIDELINES

1. The 2015-2016 District budget shall support the attainment of the goals related to the Mission Statement and the Eight Areas of Focus adopted by the Board of Education.
2. The 2015-2016 District budget shall support the Local Control Accountability Plan (LCAP).
3. Funds for step and column increases may be included in the budget prioritization process to provide fair and equitable compensation for employees as defined in the collective bargaining agreements.
4. Salary schedule adjustments may not initially be budgeted.
5. Staffing ratios may be utilized to provide services to students at all grade levels.
6. Beginning fund balances will be based on the estimated ending fund balances for the 2014-2015 fiscal year.
7. As required by the Education Code, the Reserve for Economic Uncertainties (REU) will be maintained at the minimum reserve level of 3% of General Fund expenditures and other financing uses. Under no circumstances will the REU be allowed to drop below the 3% required reserve level. If possible, the REU will be increased above the minimum 3% requirement.
8. Portions of the ending balance will be classified as non-spendable, assigned, committed, unassigned or restricted as defined in Board Policy 3461 – Fund Balance Policy.
9. The Routine Restricted Maintenance account will be budgeted at a minimum level of at least 3%.
10. Budget assumptions will be delineated for key budget variables.
11. A Budget Calendar will be used as a planning guide for budget development.
12. General Fund Categorical programs, when funded separately, with the exception of the Special Education Program, will be self-supporting.
13. Special Education Program encroachment costs to the General Fund may be maintained at the level of prior-year support. Any increases to encroachment costs must be approved as part of the budget development process.
14. The Cafeteria and School Age Care programs shall not encroach on the General Fund.
15. State and Federal programs will be charged the allowed direct and indirect support costs using the District rate unless otherwise directed by the program guidelines.
16. Separate records will be maintained for instructional materials purchased with restricted Lottery funding.
17. Sites may carryover any remaining balances from their original Unrestricted General Fund discretionary allocations. Deficits, which occur due to unforeseen circumstances, will be carried forward to next fiscal year.
18. Restricted General Fund ending balances will be carried forward to the next fiscal year in accordance with the terms and conditions of the grantor.
19. The District will not forward fund categorical programs without authorization from the Board of Education.
20. The value of existing facilities and equipment will be preserved through a maintenance program including capital improvements and preventive maintenance.
21. When a new program is recommended for implantation, the specific funding source, the major competing demand for funding and the allocation or reallocation of resources if required, will be identified.
22. As a general practice, one-time funding resources will not be used for on-going expenditures; on-going expenditures will be funded through on-going revenue sources.
23. All District funds, such as Cafeteria, School Age Care, Building and Capital Facilities, will be included in the adopted budget.
24. Mandates imposed by legal requirements will be met within the constraints of the overall budget.
25. Requirements originating from District policies and administrative regulations will be addressed within the constraints of the overall budget.
26. The adopted budget document shall include a projection of revenues, expenditures and fund balances for the next two budget years beyond 2015-2016.

27. The format of the adopted budget document will allow for the ready comparison of revenues, expenditures and fund balances to those of prior years.
28. A budget transfer report will be presented to the Board of Education at least monthly.
29. District long-term debt obligations will be reviewed annually.
30. The First and Second Interim Reports will include a projection of revenues, expenditures and fund balances for the next two budget years beyond 2015-2016.

BONITA UNIFIED SCHOOL DISTRICT COMBINED GENERAL FUND REVENUES & EXPENDITURES

	2014-2015 Estimated Actuals	% of Expenditures	2015-16 Adopted Budget	% of Expenditures	2016-17 Projection	% of Expenditures	2017-18 Projection	% of Expenditures
GENERAL FUND REVENUES:								
Local Control Funding Formula Revenue Sources	\$ 69,395,042		\$ 77,957,610		\$ 81,388,896		\$ 84,201,237	
Federal Revenues	3,599,650		2,986,263		2,986,263		2,986,263	
Other State Revenues	3,693,035		8,299,549		2,679,578		2,697,593	
Other Local Income	11,625,499		10,348,654		10,549,335		10,793,259	
Interfund Transfers In	500,000		0		0		0	
Other Sources	0		0		0		0	
TOTAL REVENUES	88,813,226		99,592,076		97,604,072		100,678,352	
EXPENDITURES:								
Certificated Salaries	43,860,595	46.7%	46,177,096	48.6%	46,809,704	48.1%	47,429,965	47.9%
Classified Salaries	13,824,000	14.7%	14,074,694	14.8%	14,217,426	14.6%	14,309,801	14.5%
Employee Benefits	16,003,154	17.0%	17,195,035	18.1%	18,274,600	18.8%	18,845,238	19.0%
Books and Supplies	4,504,716	4.8%	4,077,631	4.3%	4,179,572	4.3%	4,300,779	4.3%
Services and Operating Costs	11,913,247	12.7%	11,262,415	11.9%	11,544,321	11.9%	11,879,508	12.0%
Capital Outlay	2,233,011	2.4%	548,840	0.6%	548,840	0.6%	548,840	0.6%
Other Outgo: Debt Service	1,828,472	1.9%	1,853,924	2.0%	1,853,924	1.9%	1,853,924	1.9%
Total Other Outgo: Transfers of Indirect Costs	(152,453)	-0.2%	(164,882)	-0.2%	(164,882)	-0.2%	(164,882)	-0.2%
Interfund Transfers Out	-		-		-		-	
TOTAL EXPENDITURES	94,014,742	100.0%	95,024,753	100.0%	97,263,505	100.0%	99,003,174	100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,201,515)		4,567,323		340,568		1,675,178	
BEGINNING FUND BALANCE	13,600,208		8,398,692		12,966,015		13,306,583	
ENDING FUND BALANCE	\$ 8,398,692		\$ 12,966,015		\$ 13,306,583		\$ 14,981,761	
COMPONENTS OF ENDING BALANCE:								
Non-Spendable:								
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000		\$ 90,000	
Stores	60,000		60,000		60,000		60,000	
Total Non-Spendable	150,000	0.2%	150,000	0.2%	150,000	0.2%	150,000	0.2%
Restricted	0		(0)		0		(0)	
Committed								
Assigned								
Reserve for Text Book Adoptions	500,000	0.5%	1,000,000	1.1%	2,000,000	2.1%	2,000,000	2.0%
Reserve for School Sites	1,048,953	1.1%	-		-		-	
Reserve for Technology	500,000	0.5%	500,000	0.5%	1,000,000	1.0%	1,250,000	1.3%
Reserve for District Facilities	750,000	0.8%	500,000	0.5%	750,000	0.8%	750,000	0.8%
Mandated Costs	-		5,633,947	5.9%	-		-	
Local Control Funding Formula Reserve	-		-		3,500,000	3.6%	3,000,000	3.0%
Reserve for OPEB Obligation	-		-		-		1,000,000	1.0%
Unassigned/Unappropriated:								
Reserve for Economic Uncertainties	2,820,442	3.0%	2,850,743	3.0%	2,917,905	3.0%	2,970,095	3.0%
Unassigned/Unappropriated Amounts	2,629,298	2.8%	2,331,326	2.5%	2,988,678	3.1%	3,861,666	3.9%
TOTAL ENDING BALANCE	\$ 8,398,693	8.9%	\$ 12,966,015	13.6%	\$ 13,306,583	13.7%	\$ 14,981,761	15.1%

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BONITA UNIFIED SCHOOL DISTRICT UNRESTRICTED GENERAL FUND REVENUES & EXPENDITURES

	2014-2015 Estimated Actuals	% of Expenditures	2015-16 Adopted Budget	% of Expenditures	2016-17 Projection	% of Expenditures	2017-18 Projection	% of Expenditures
GENERAL FUND REVENUES:								
Local Control Funding Formula Revenue Sources	\$ 69,395,042		\$ 77,957,610		\$ 81,388,896		\$ 84,201,237	
Federal Revenues	127,509		80,140		80,140		80,140	
Other State Revenues	2,279,610		7,277,081		1,642,289		1,642,289	
Other Local Income	1,670,682		593,918		593,918		593,918	
Interfund Transfers In	500,000		0		0		0	
Other Sources	0		0		0		0	
Contributions to Restricted Programs	(6,325,035)		(7,323,415)		(7,602,631)		(7,775,716)	
TOTAL REVENUES	67,647,807		78,585,334		76,102,612		78,741,868	
EXPENDITURES:								
Certificated Salaries	36,250,515	50.8%	38,143,718	51.5%	38,656,550	51.0%	39,143,214	50.8%
Classified Salaries	10,568,453	14.8%	10,845,062	14.7%	10,937,771	14.4%	10,998,314	14.3%
Employee Benefits	12,970,906	18.2%	13,964,073	18.9%	14,834,650	19.6%	15,273,536	19.8%
Books and Supplies	3,360,395	4.7%	3,625,826	4.9%	3,716,472	4.9%	3,824,249	5.0%
Services and Operating Costs	6,505,983	9.1%	7,068,992	9.6%	7,246,263	9.6%	7,457,038	9.7%
Capital Outlay	1,809,914	2.5%	548,840	0.7%	548,840	0.7%	548,840	0.7%
Other Outgo: Debt Service	1,113,742	1.6%	1,129,924	1.5%	1,129,924	1.5%	1,129,924	1.5%
Total Other Outgo: Transfers of Indirect Costs	(1,264,103)	-1.8%	(1,308,424)	-1.8%	(1,308,424)	-1.7%	(1,308,424)	-1.7%
Interfund Transfers Out	-		-		-		-	
TOTAL EXPENDITURES	71,315,805	100.0%	74,018,011	100.0%	75,762,045	100.0%	77,066,690	100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(3,667,997)		4,567,323		340,567		1,675,178	
BEGINNING FUND BALANCE	12,066,690		8,398,693		12,966,016		13,306,583	
ENDING FUND BALANCE	\$ 8,398,693		\$ 12,966,016		\$ 13,306,583		\$ 14,981,761	
COMPONENTS OF ENDING BALANCE:								
Non-Spendable:								
Revolving Cash	\$ 90,000		\$ 90,000		\$ 90,000		\$ 90,000	
Stores	60,000		60,000		60,000		60,000	
Total Non-Spendable	\$ 150,000		\$ 150,000		\$ 150,000		\$ 150,000	
Restricted								
Committed								
Assigned								
Reserve for Text Book Adoptions	\$ 500,000		\$ 1,000,000		\$ 2,000,000		\$ 2,000,000	
Reserve for School Sites	\$ 1,048,953		\$ -		\$ -		\$ -	
Reserve for Technology	\$ 500,000		\$ 500,000		\$ 1,000,000		\$ 1,250,000	
Reserve for District Facilities	\$ 750,000		\$ 500,000		\$ 750,000		\$ 750,000	
Mandated Costs	\$ -		\$ 5,633,947		\$ -		\$ -	
Local Control Funding Formula Reserve	\$ -		\$ -		\$ 3,500,000		\$ 3,000,000	
Reserve for OPEB Obligation	\$ -		\$ -		\$ -		\$ 1,000,000	
Unassigned/Unappropriated:								
Reserve for Economic Uncertainties	\$ 2,820,442		\$ 2,850,743		\$ 2,917,905		\$ 2,970,095	
Unassigned/Unappropriated Amounts	\$ 2,629,298		\$ 2,331,326		\$ 2,988,678		\$ 3,861,665	
TOTAL ENDING BALANCE	\$ 8,398,693		\$ 12,966,016		\$ 13,306,583		\$ 14,981,761	

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BONITA UNIFIED SCHOOL DISTRICT RESTRICTED GENERAL FUND REVENUES & EXPENDITURES

	2014-2015 Estimated Actuals	% of Expenditures	2015-16 Adopted Budget	% of Expenditures	2016-17 Projection	% of Expenditures	2017-18 Projection	% of Expenditures
GENERAL FUND REVENUES:								
Federal Revenues	\$ 3,472,141		\$ 2,906,123		\$ 2,906,123		\$ 2,906,123	
Other State Revenues	1,413,425		1,022,468		1,037,289		1,055,304	
Other Local Income	9,954,818		9,754,736		9,955,417		10,199,341	
Contributions from Unrestricted Programs	6,325,035		7,323,415		7,602,631		7,775,716	
Interfund Transfers In								
Other Sources								
TOTAL REVENUES	21,165,419		21,006,742		21,501,460		21,936,484	
EXPENDITURES:								
Certificated Salaries	7,610,079	33.5%	8,033,378	38.2%	8,153,154	37.9%	8,286,751	37.8%
Classified Salaries	3,255,547	14.3%	3,229,632	15.4%	3,279,655	15.3%	3,311,487	15.1%
Employee Benefits	3,032,248	13.4%	3,230,962	15.4%	3,439,950	16.0%	3,571,703	16.3%
Books and Supplies	1,144,321	5.0%	451,805	2.2%	463,100	2.2%	476,530	2.2%
Services and Operating Costs	5,407,265	23.8%	4,193,423	20.0%	4,298,059	20.0%	4,422,470	20.2%
Capital Outlay	423,097	1.9%	-	0.0%	-	0.0%	-	0.0%
Other Outgo: Debt Service	714,729	3.1%	724,000	3.4%	724,000	3.4%	724,000	3.3%
Total Other Outgo: Transfers of Indirect Costs	1,111,650	4.9%	1,143,542	5.4%	1,143,542	5.3%	1,143,542	5.2%
Interfund Transfers Out								
TOTAL EXPENDITURES	22,698,937	100.0%	21,006,742	100.0%	21,501,460	100.0%	21,936,484	100.0%
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,533,518)		0		0		0	
BEGINNING FUND BALANCE	1,533,518		0		0		0	
ENDING FUND BALANCE	\$ 0		\$ 0		\$ 0		\$ 0	
COMPONENTS OF ENDING BALANCE:								
Non-Spendable:								
Revolving Cash								
Stores								
Total Non-Spendable								
Restricted	\$ 0		\$ 0		\$ 0		\$ 0	
Committed								
Assigned								
Unassigned/Unappropriated:								
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amounts								
TOTAL ENDING BALANCE	\$ 0		\$ 0		\$ 0		\$ 0	

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2015-2016 Revenue Matrix - Budget Projections

	DESCRIPTION	RESOURCE	OBJECT	2014-2015 Estimated Actuals	2015-16 Adopted Budget	2016-17 Projection	2017-18 Projection
COLA				0.850%	1.020%	1.600%	2.480%
GAP %				29.970%	53.080%	37.400%	36.700%
UNRESTRICTED GENERAL FUND							
<u>LOCAL CONTROL FUNDING FORMULA REVENUE SOURCES:</u>							
	State Apportionment	00000	8011	47,789,797	54,156,583	57,587,869	60,400,210
	Educational Protection Account (EPA)	14000	8012	11,596,506	11,596,506	11,596,506	11,596,506
	State Apportionment - Prior Yr. Adj.	00000	8019	(2,195,783)	-	-	-
	Homeowner's Exemptions	00000	8021	64,449	68,107	68,107	68,107
	Other Subventions/In-Lieu Taxes	00000	8029	48,579	56,882	56,882	56,882
	Secured Roll Taxes	00000	8041	9,537,735	10,345,150	10,345,150	10,345,150
	Unsecured Roll Taxes	00000	8042	338,297	345,763	345,763	345,763
	Prior Years' Taxes	00000	8043	274,534	-	-	-
	Supplemental Taxes	00000	8044	294,779	226,753	226,753	226,753
	E.R.A.F. Taxes	00000	8045	1,183,744	496,049	496,049	496,049
	S.E.R.A.F. Taxes	00000	8046	-	-	-	-
	Community Redevelopment Funds	00000	8047	391,846	647,241	647,241	647,241
	Penalties and Interest	00000	8048	25,700	-	-	-
	Tax Increase from RDA Trust Fund	00000	8082	-	-	-	-
	Community Redevelopment Funds	00000	8084	44,858	18,576	18,576	18,576
		00000	8085	-	-	-	-
	TOTAL LCFF REVENUE SOURCES			69,395,042	77,957,610	81,388,896	84,201,237
<u>FEDERAL REVENUE:</u>							
	Forest Reserve/ Flood Control/ Other	00000	8260/8270	-	-	-	-
	Other Federal/ Medi-Cal Admin. Activities (MAA)	00005	8290	127,509	80,140	80,140	80,140
	TOTAL FEDERAL REVENUE			127,509	80,140	80,140	80,140
<u>OTHER STATE REVENUE:</u>							
	Special Ed. Mandate Settlement	00000	8590	-	-	-	-
	Mandated Costs Reimbursements	00000	8550	1,008,321	6,005,792	371,000	371,000
	Unrestricted Lottery	11000	8560	1,271,289	1,271,289	1,271,289	1,271,289
	TOTAL OTHER STATE REVENUE			2,279,610	7,277,081	1,642,289	1,642,289
<u>LOCAL REVENUE:</u>							
	Sale of Equipment	00000	863X	-	-	-	-
	Rents and Leases	00000	8650	125,000	125,000	125,000	125,000
	Interest - County Investment	00000	8660	120,000	105,000	105,000	105,000
	Interest - TRANS	00000	8660	-	-	-	-
	Other Local Income	00000	8625/8699	476,540	200,000	200,000	200,000
	Home to School Transportation Fees	00000/07230	8675	95,000	95,000	95,000	95,000
	Field Trips	00000/07230	8699	-	-	-	-
	SQAMD Revenue for Bus Acquisition	00000/07230	8699	-	-	-	-
	Communicatively Handicapped (CH) Transportation	00000/07240	8677	15,488	-	-	-
	Communicatively Handicapped (CH) Transportation	00000/07240	8699	-	-	-	-
	Other Local Income - Donations/Other	09010, 09020, 09030, 09040	8699	678,168	8,487	8,487	8,487
	Interagency	09020	8677	68,888	60,431	60,431	60,431
	Other Local Income - BTSA	07392/00923/	8677/8699	91,598	-	-	-
	TOTAL LOCAL REVENUE			1,670,682	593,918	593,918	593,918
<u>OTHER FINANCING SOURCES:</u>							
	Interfund Transfers In	00000	891x	500,000	-	-	-
	Other Sources	00000	8972	-	-	-	-
	Contributions to Restricted Programs	0xxxx	8980	(6,325,035)	(7,323,415)	(7,602,631)	(7,775,716)
	TOTAL OTHER FINANCING SOURCES			(5,825,035)	(7,323,415)	(7,602,631)	(7,775,716)
	TOTAL UNRESTRICTED GENERAL FUND REVENUE			67,647,807	78,585,334	76,102,612	78,741,868

	DESCRIPTION	RESOURCE	OBJECT	2014-2015 Estimated Actuals	2015-16 Adopted Budget	2016-17 Projection	2017-18 Projection
RESTRICTED GENERAL FUND							
<i>FEDERAL REVENUE:</i>							
	NCLB -Title I, Part A- Basic Grants	30100	8290	1,031,741	680,508	680,508	680,508
	IDEA Local Assistance Part B	33100	8181	1,499,193	1,499,193	1,499,193	1,499,193
	IDEA Federal Preschool Grant, Part B	33150	8182	39,999	39,999	39,999	39,999
	IDEA Preschool, Local Entitlement	33200	8182	56,028	56,028	56,028	56,028
	Special Ed - Mental Health	33270	8182	317,385	211,730	211,730	211,730
	IDEA Preschool, Staff Development	33450	8182	403	403	403	403
	Carl Perkins (Vocational Education)	35500	8290	51,232	45,532	45,532	45,532
	Title II, Part A. Teacher Quality	40350	8290	220,887	220,887	220,887	220,887
	Title II, Part A. Admin. Training	40360	8290	-	-	-	-
	T3ImmigEd-OthFed	42010	8290	8,380	8,380	8,380	8,380
	Title III, Limited English Proficiency	42030	8290	78,543	52,143	52,143	52,143
	Child Nutrition Assistance Equipment Grant	53140	8290	25,472	-	-	-
	Workforce Investment Act	56100	8290	-	-	-	-
	Medi-Cal Billing Option	56400	8290	142,877	91,320	91,320	91,320
	TOTAL FEDERAL REVENUE			3,472,141	2,906,123	2,906,123	2,906,123
<i>STATE REVENUE:</i>							
	Restricted Lottery	63000	8560	316,700	316,700	316,700	316,700
	School Breakfast Program SBP	53800	8520	-	-	-	-
	Special Education Apportionment	65000	8311	-	-	-	-
	Calif Clean Energy Jobs Act	62300	8590	378,741	-	-	-
	Special Ed - Mental Health	65120	8590	586,581	574,365	586,427	601,087
	Special Ed - State Preschool Grants	65130	8590	-	-	-	-
	Workability	65200	8590	131,403	131,403	134,162	137,517
	IDEA- Personnel Development	65350	8590	-	-	-	-
	Common Core	74050	8590	-	-	-	-
	TOTAL STATE REVENUE			1,413,425	1,022,468	1,037,289	1,055,304
<i>LOCAL REVENUE:</i>							
	Excess Costs Reimbursements - Billing to Other Districts	65000	8677	25,000	25,000	25,000	25,000
	SPED - Severe	65000	8699	328,980	173,483	173,483	173,483
	SELPA Reimbursement - Staff	65000	8699	-	-	-	-
	Special Ed. Transfers of Apportionment from LACOE	65000	8791/8792	9,556,153	9,556,253	9,756,934	10,000,858
	Special Ed. ~ Gross Up	65000	8792	-	-	-	-
	K-12 Education Technology - Microsoft	90105	8699	44,684	-	-	-
	Tri-City Mental Health Wellness	90114	8699	-	-	-	-
	Program Specialist - SELPA	90200	8699	-	-	-	-
	SELPA 8% REGIONALIZED SERVICES	90201	50513	-	-	-	-
	Other Local	90999	8699	-	-	-	-
	Tri-City Mental Health Wellness - Carryover	90114	8699	-	-	-	-
	TOTAL LOCAL REVENUE			9,954,818	9,754,736	9,955,417	10,199,341
<i>OTHER FINANCING SOURCES:</i>							
	Interfund Transfers In	00000	891x	-	-	-	-
	Contributions to Restricted Programs			6,325,035	7,323,415	7,602,631	7,775,716
	TOTAL OTHER FINANCING SOURCES			6,325,035	7,323,415	7,602,631	7,775,716
	TOTAL RESTRICTED GENERAL FUND REVENUE			21,165,419	21,006,742	21,501,460	21,936,484
	TOTAL GENERAL FUND REVENUE			88,813,226	99,592,076	97,604,072	100,678,352

	15-16	Description 15-16
Title	FTE	Location
Management - BUMT		
Administrative Assistant I	3.00	D/O
Assistant Principal	9.00	Roynon - 1.0; BHS - 3.0; SDHS - 2.0; Lone Hill - 1.0; Ramona - 2.0
Assistant Superintendent Business Services	1.00	D/O
Assistant Supt Education Services	1.00	D/O
Assistant Supt Human Resources	1.00	D/O
Budget Accounting Manager	1.00	D/O
Centralized Device Manager	1.00	D/O
Computer System Technician	2.00	D/O
Computer Technician Lead	1.00	D/O
Coordinator Categorical Programs	0.35	D/O
Coordinator School Age Care	0.65	D/O
Coordinator Special Ed	1.00	D/O
Database Administrator	1.00	D/O
Dean of Students	2.00	Chap/Vista; SDHS
Chief Technology Officer	1.00	D/O
Director Educational Technology	1.00	D/O
Director of Food Services	1.00	Food Services
Director of Maintenance and Operations	1.00	Maintenance
Director of Purchasing	1.00	D/O
Director of Transportation	1.00	Transportation
District Psychologist	1.00	SPED
Financial Systems Manager	1.00	Business Services/Accounting
Lead Nurse	1.00	D/O
Maint/Opr Supv I	1.00	Maintenance
Maint/Opr Supv III	1.00	Maintenance
Network & Systems Manager	1.00	D/O
Personnel Technician II Benefits	1.00	D/O
Personnel Technician II Classified	1.00	D/O
Personnel Technician II Credentials	1.00	D/O
Principal	13.00	1.0 Allen; 1.0 Ekstrand; 1.0 Gladstone; 1.0 LVH; 1.0 Grace Miller; 1.0 Roynon; 1.0 Shull; 1.0 Oak Mesa; 1.0 Ramona; 1.0 Lone Hill; 1.0 BHS; 1.0 SDHS; 1.0 Chap/Vista
Program Specialist - Special Education	2.00	D/O ; SELPA
Psychologist	11.00	Special Education
Sr Director Curriculum & Instruction	1.00	D/O
Sr Director Fiscal Services	1.00	D/O
Sr Director Student Support	1.00	D/O
Sr Director Specialized Educational Programs	1.00	D/O
Sr Executive Assistant	1.00	D/O
Superintendent	1.00	D/O
Theater Manager	1.00	BCA
BUMT TOTALS	73.00	

	15-16	Description 15-16
Title	FTE	Location
CERTIFICATED - BUTA		
Media Specialist	1.00	.50 BHS; .50 SDHS
School Nurse	3.60	Districtwide
Student Services Coordinator	13.21	Roynon - .40; Lone Hill -2.0; Ramona - 3.0; BHS - 4.31; SDHS - 2.5; Chap .50; Vista .50
Mental Health Counselors	3.20	Mental Health
Foster, Homeless Mental Health Liason TOSA	1.00	Districtwide
Foster, Homeless Mental Health Liason SSC	1.00	Districtwide
Teacher - 1/6th Assignment	0.40	.20 ROP; .20 RAM Intervention
Teacher - 1/6th Assignment (Site Paid)	0.20	Lone Hill
Teacher - Coach of Ed Tech	1.00	Ed Services
Teacher - Districtwide	1.40	Districtwide
Teacher - Intervention	11.00	Allen - 1.2; Ekstrand - 1.0; Gladstone - 1.0; Grace Miller - 1.0; Roynon -2.0; Shull 1.0; La Verne Heights .50; Oak Mesa .50; Ramona .60 (.20 1/6th Assign); SDHS - 1.20; Chap .60; BHS - .40
Teacher - Music	2.65	Elem 2.0 HS - .65
Teacher - P.E.	3.35	Elementary Sites
Teacher - ROP	1.20	BHS - 1.0 (.20 FTE in 1/6th Assgnmnt) ; SDHS - .20; Work Experience (Ed Svs ROP) - .20
Teacher - Site paid	0.40	Ramona .40 (formerly SLIBG)
Teacher - 1/6th Assignment (SPED - FAST/ASD)	1.20	1.2 - SPED FAST/ASD
Teacher - SPED Adult Transition	1.00	SPED Adult Transition
Teacher - SPED APE	2.30	SPED - Adaptive P.E.
Teacher - SPED ASD	1.00	SPED Autistic - Level I
Teacher - SPED CH	3.90	SPED - Communicatively Handicapped
Teacher - SPED SLP	11.70	SPED - Speech Language Pathologist (DIS)
Teacher - SPED FAST	7.00	SPED - Moderate/Severe
Teacher - SPED Instructional Coach	1.00	SPED
Teacher - SPED Preschool ASD	1.00	SPED - Preschool Autistic
Teacher - SPED Preschool SDC	2.00	SPED - Preschool SDC
Teacher - SPED SAI	21.40	SPED - Specialized Academic Instruction
Teacher - SPED SDC	10.00	SPED SDC
Teacher - SPED SDC ASDI	2.00	SPED - Autistic Spectrum Disorder Intermediate - Level II

	15-16	Description 15-16
Title	FTE	Location
Teacher - Title I	0.20	
Teacher - Transitional Kdgn	4.00	2.0 Allen; 2.0 Eks; 1.0 GM
Teacher - WASC Chair	0.20	BHS
Teacher - 1/6th Assignment	0.00	
Teacher - Regular	16.00	Allen
Teacher - Regular	17.00	Ekstrand
Teacher - Regular	19.00	Gladstone
Teacher - Regular	19.00	La Verne Heights
Teacher - Regular	16.00	Grace Miller
Teacher - Regular	27.40	Roynon
Teacher - Title II	1.60	Roynon FED
Teacher - Regular	23.00	Oak Mesa
Teacher - Regular	23.00	Shull
Teacher - BUTA Representatives	0.40	Shull
		.20 LH; .20 Ram; .20 BHS; .20
ASB Advisor	0.80	SDHS
Athletic Director	0.80	.40 BHS; .40 SDHS
Teacher - Regular	31.20	Lone Hill; .20 - ELD; .20 Zero Period
		Ramona; .20 - ELD; .20 Zero
Teacher - Regular	45.80	Period
Teacher - Regular	61.60	BHS; .20 - ELD;
Teacher - Regular	42.00	SDHS .20 - ELD, .20 - SDCP
Teacher - Continuation	7.20	Chapparral
Teacher - Oppty Program - Suppl	2.60	Vista
BUTA TOTALS	468.91	
CLASSIFIED - CSEA		
Accounting Technician	2.00	Accounting; Ed Svcs
		BHS - .375; Ram - .375; Allen - .15;
		Ekst - .375; Glad - .225; LVH - .15;
		GM - .30; Roy - .375; Shull - .225;
Bilingual Class Instructional Aide	2.62	Oak Mesa - .075
Board Members	5.00	D/O
Bus Driver I	10.73	Transportation
Bus Driver II	2.53	Transportation
Buyer I	1.00	Purchasing Dept.
Buyer II	1.00	Purchasing Dept.
Cafeteria Cook/Baker	1.00	Food Services
Cafeteria Worker I	11.00	Food Services
Cafeteria Worker II	7.16	Food Services
Cafeteria Worker III	3.00	Food Services
		Allen - 1.125; Eks - 1.25; Glad -
		1.50; LvH - 1.375; GM - 1.25; Roy
		2.0; Shull - 1.625; Oak Mesa - 1.625;
Campus Aides	12.00	Lone Hill - .25

	15-16	Description 15-16
Title	FTE	Location
Campus Aides - Kindergarten	0.00	Allen - .094; Eks - .094; Glad - .094; LvH - .075; GM - .075; Roy .19; Shull - .094; OM - .094
Career Center Specialist	1.00	.50 BHS; .50 SDHS
Classroom Instructional Aide	16.44	Allen .68 + .44; Eks .675 + 1.65; Glad .90 + .94; LVH 1.125 + 0; GM .90 + 1.05; Roy 2.25 + 1.64; Shull 1.125 + .2525 ; OM .935 + 0; Vista 1.25; Chap .625
Clerk High School Attendance	2.00	Bonita - San Dimas
Clerk High School Finance	2.00	Bonita - San Dimas
Clerk Middle School Finance	2.00	1LH, 1Ram
Clerk II	11.06	Allen - .5; Ekstrand - .5; Gladstone - .625; Roynon - .96875; Shull - .625; Oak Mesa - .71875; Ramona - 1.00; BHS - 1.00; SDHS - 2.0; LVH - .625; SPED 2.0; Café - .50
Clerk III	8.22	GM - .75; LH - 1.0; Chap - 1.0; Transp - 1.0; Ed Serv - 1.72; Maint - .75; HR - 1.0; SPED - 1.0
Custodian Night	21.75	various sites; 1FTE Split 50/50 Ram/SDHS; 2.38 SAC; 1.0 BCA
Dispatcher/Trainer/Relief Bus Driver	1.00	Transportation
Educational Technology Specialist	2.00	Ed Services
Food Service Accounting Clerk	1.00	Food Services
Food Service Office Supervisor	1.00	Food Services
Groundsman II	6.00	1 SDH, 1 BHS, 4 Maintenance
Groundsman III	2.00	Maintenance
Head Custodian Elem School	8.00	1Allen, 1 Eks, 1 Glad, 1 GM, 1LVH, 1 OM, 1 Roy, 1 Shull
Head Custodian High School	2.00	1 BHS, 1 SDH
Head Custodian Middle School	2.00	1 LH, 1 Ram
Health Clerk	11.88	1.0 - BHS; 1.0 - SDHS; 1.0 Ram; .875 Allen; .875 Eks; .875 Glad; .875 GM; .875 LVH; .875 Roy; .875; Shull; .875 Oak Mesa; .1.0 LH; .875 Chap
High School Registrar	3.00	1 BHS, 1 SDS, 1 Chap
HS Kitchen Manager	1.63	.8125 BHS; .8125 SDHS
Intermediate Accounting Clerk	1.50	Accounting 1.5
Liason	0.50	Chap
Locker Room Attendant	4.00	2 BHS, 2 SDH,
Maintenance Carpenter	1.00	Maintenance
Maintenance Electrician	2.00	Maintenance
Maintenance HVAC	3.00	Maintenance
Maintenance Mechanic	5.00	Maintenance

	15-16	Description 15-16
Title	FTE	Location
Maintenance Painter	1.00	Maintenance
Maintenance Plumber	1.00	Maintenance
Mechanic III	2.00	Transportation
Media Center Assistant Elementary	7.00	Allen - .875, GM - .875, Roy - .875, OM - .875, Shull - .875, LVH - .875, Eks - .875, Glad - .875
Media Center Assistant High School	2.50	1 BHS, 1 SDH, .50 Chap
Media Center Assistant Middle School	1.75	.875 LH, .875 Ram
Network & Systems Engineer	1.00	CIS
Occupational Therapist	3.00	SPED
Occupational Therapist Asst	0.75	SPED
Payroll Technician	2.00	Accounting - D/O
PE Program Aide	2.81	.375 Allen, .25 Eks, .25 Glad, .25 GM, .25 LVH, .4375 Roy, .25 OM .25 Shull, .50 SPED
Primary Language Asst	1.64	Districtwide
Receptionist High School	2.00	1 BHS, 1 SDHS
Reprographics Technician	1.00	D/O
School Age Care Assistants	21.15	2.35 Allen, 1.92 Eks, 1.9875 Glad, 1.8938 GM, 2.71 LVH, 4.10 OM, 2.13 Roy, 2.65 Shull, 1.175 LH, 1.175 Ram; 1.3 tbd
School Age Care Resource Technician	1.00	D/O
School Age Care Site Supervisor	10.00	1 Allen, 1 Eks, 1 Glad, 1 GM, 1 LVH, 1.0 OM, 1 Roy, 1 LH, 1 Shull, 1 Ram
Secretary I	7.00	2 BHS, 1 SDHS, 1 LH, 2 Ram, 1 SPE
Secretary II	4.00	1.0 STU SVC; 1.0 SAC; 1.0 Chap; 1.0 BTSA
Secretary III	10.00	1.0 Allen; 1.0 Eks; 1.0 Glad; 1.0 GM; 1.0 LVH; 1.0 OM; 1.0 Roy; 1.0 Shull; 1 LH, 1 Ram
Secretary IV	5.00	1 BHS, 1 SDH, 1 ED SERV, 1 SPED, 1 Maint
Security Services Technician/Locksmith	1.00	Maintenance
Special Ed SLPA Aide	3.19	Districtwide
Special Program Technician-Career Ed	1.00	D/O
SPED Instructional Aide I	23.13	various locations
SPED Instructional Aide II	42.87	various locations
Sr Clerk Payroll Accounting	1.00	D/O
State Reporting Data Analyst	0.60	Ed Services
Student/Campus Supervisor I	8.80	.875 - LH; 2.05 - Ram; 3.0 - BHS; 2.0 SDHS; .875 - Chap
Student/Campus Supervisor II	4.00	1 LH, 1 Ram, 1 BHS, 1 SDH
Technology Support Assistant	1.00	CIS
Technology Support Technician	1.00	CIS
Jtility Worker	0.38	Maintenance

	15-16	Description 15-16
Title	FTE	Location
Warehouse-Stockperson	3.50	D/O-1.5, Food Service-2
CSEA TOTALS	361.07	
DISTRICT TOTALS	902.98	

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: Bonita USD District Office
Date: June 10, 2015

Place: Bonita USD District Office
Date: June 24, 2015
Time: 07:00 PM

Adoption Date: June 24, 2015

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

Contact person for additional information on the budget reports:

Name: Ann Sparks

Telephone: (909)971-8320 x 5200

Title: Asst. Superintendent, Business Services

E-mail: sparks@bonita.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:		Jun 10, 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:

Valley Insurance Program, 170 West San Jose Ave. Claremont, CA 91711

Workers' Compensation rates are based on an Actuarial Study at an 80% confidence level

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

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

Date of Meeting: Jun 24, 2015

For additional information on this certification, please contact:

Name: Ann Sparks

Title: Asst. Superintendent, Business Services

Telephone: (909) 971-8320 x 5200

E-mail: sparks@bonita.k12.ca.us

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		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
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	S	
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CEB	Current Expense Formula/Minimum Classroom Comp. - Budget		GS
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		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	GS	
SEA	Special Education Revenue Allocations	S	S
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		S
SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	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	69,395,042.00	0.00	69,395,042.00	77,957,610.00	0.00	77,957,610.00	12.3%
2) Federal Revenue		8100-8299	127,509.00	3,472,141.22	3,599,650.22	80,140.00	2,906,123.00	2,986,263.00	-17.0%
3) Other State Revenue		8300-8599	2,279,610.00	1,413,425.00	3,693,035.00	7,277,081.00	1,022,468.00	8,299,549.00	124.7%
4) Other Local Revenue		8600-8799	1,670,681.66	9,954,817.77	11,625,499.43	593,918.00	9,754,736.00	10,348,654.00	-11.0%
5) TOTAL REVENUES			73,472,842.66	14,840,383.99	88,313,226.65	85,908,749.00	13,683,327.00	99,592,076.00	12.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,250,515.48	7,610,079.32	43,860,594.80	38,143,718.00	8,033,378.00	46,177,096.00	5.3%
2) Classified Salaries		2000-2999	10,566,453.15	3,255,547.15	13,822,000.30	10,845,062.00	3,229,632.00	14,074,694.00	1.8%
3) Employee Benefits		3000-3999	12,970,906.67	3,032,248.33	16,003,155.00	13,964,073.00	3,230,962.00	17,195,035.00	7.4%
4) Books and Supplies		4000-4999	3,360,394.63	1,144,321.04	4,504,715.67	3,625,826.00	451,805.00	4,077,631.00	-9.5%
5) Services and Other Operating Expenditures		5000-5999	6,505,982.63	5,407,264.85	11,913,247.48	7,068,992.00	4,193,423.00	11,262,415.00	-5.5%
6) Capital Outlay		6000-6999	1,809,914.48	423,096.62	2,233,011.10	548,840.00	0.00	548,840.00	-75.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,113,742.24	714,729.35	1,828,471.59	1,129,924.00	724,000.00	1,853,924.00	1.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,264,103.08)	1,111,650.08	(152,453.00)	(1,308,424.00)	1,143,542.00	(164,882.00)	8.2%
9) TOTAL EXPENDITURES			71,315,806.20	22,698,936.74	94,014,742.94	74,018,011.00	21,006,742.00	95,024,753.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,157,036.46	(7,858,552.75)	(5,701,516.29)	11,890,738.00	(7,323,415.00)	4,567,323.00	-180.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,325,034.78)	6,325,034.78	0.00	(7,323,415.00)	7,323,415.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,825,034.78)	6,325,034.78	500,000.00	(7,323,415.00)	7,323,415.00	0.00	-100.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,687,998.32)	(1,533,517.97)	(5,201,516.29)	4,567,323.00	0.00	4,567,323.00	-187.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,066,690.21	1,533,517.97	13,600,208.18	8,398,691.89	0.00	8,398,691.89	-38.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,066,690.21	1,533,517.97	13,600,208.18	8,398,691.89	0.00	8,398,691.89	-38.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,066,690.21	1,533,517.97	13,600,208.18	8,398,691.89	0.00	8,398,691.89	-38.2%
2) Ending Balance, June 30 (E + F1e)			8,398,691.89	0.00	8,398,691.89	12,966,014.89	0.00	12,966,014.89	54.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,798,953.00	0.00	2,798,953.00	7,633,947.00	0.00	7,633,947.00	172.7%
Textbooks	0000	9780				1,000,000.00		1,000,000.00	
Technology	0000	9780				500,000.00		500,000.00	
Facilities	0000	9780				500,000.00		500,000.00	
Mandated Costs	0000	9780				5,633,947.00		5,633,947.00	
Textbook Adoption	0000	9780	500,000.00		500,000.00				
School Site	0000	9780	1,048,953.00		1,048,953.00				
Technology	0000	9780	500,000.00		500,000.00				
District Facilities	0000	9780	750,000.00		750,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,820,442.00	0.00	2,820,442.00	2,850,743.00	0.00	2,850,743.00	1.1%
Unassigned/Unappropriated Amount		9790	2,629,296.89	0.00	2,629,296.89	2,331,324.89	0.00	2,331,324.89	-11.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			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	47,789,797.76	0.00	47,789,797.76	54,156,583.00	0.00	54,156,583.00	13.3%
Education Protection Account State Aid - Current Year		8012	11,596,506.00	0.00	11,596,506.00	11,596,506.00	0.00	11,596,506.00	0.0%
State Aid - Prior Years		8019	(2,195,783.00)	0.00	(2,195,783.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	64,449.00	0.00	64,449.00	68,107.00	0.00	68,107.00	5.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	48,579.41	0.00	48,579.41	56,882.00	0.00	56,882.00	17.1%
County & District Taxes Secured Roll Taxes		8041	9,537,735.18	0.00	9,537,735.18	10,345,150.00	0.00	10,345,150.00	8.5%
Unsecured Roll Taxes		8042	338,297.27	0.00	338,297.27	345,763.00	0.00	345,763.00	2.2%
Prior Years' Taxes		8043	274,533.73	0.00	274,533.73	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	294,779.00	0.00	294,779.00	226,753.00	0.00	226,753.00	-23.1%
Education Revenue Augmentation Fund (ERAF)		8045	1,183,744.00	0.00	1,183,744.00	496,049.00	0.00	496,049.00	-58.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	436,703.60	0.00	436,703.60	665,817.00	0.00	665,817.00	52.5%
Penalties and Interest from Delinquent Taxes		8048	25,700.05	0.00	25,700.05	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			69,395,042.00	0.00	69,395,042.00	77,957,610.00	0.00	77,957,610.00	12.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			69,395,042.00	0.00	69,395,042.00	77,957,610.00	0.00	77,957,610.00	12.3%
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	1,499,193.00	1,499,193.00	0.00	1,499,193.00	1,499,193.00	0.0%
Special Education Discretionary Grants		8182	0.00	413,815.00	413,815.00	0.00	308,160.00	308,160.00	-25.5%
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		1,031,741.38	1,031,741.38		680,508.00	680,508.00	-34.0%
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		220,887.00	220,887.00		220,887.00	220,887.00	0.0%
NCLB: Title III, Immigrant Educator Program	4201	8290		8,380.00	8,380.00		8,380.00	8,380.00	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		78,543.47	78,543.47		52,143.00	52,143.00	-33.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		51,232.00	51,232.00		45,532.00	45,532.00	-11.1%
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	127,509.00	168,349.37	295,858.37	80,140.00	91,320.00	171,460.00	-42.0%
TOTAL, FEDERAL REVENUE			127,509.00	3,472,141.22	3,599,650.22	80,140.00	2,906,123.00	2,986,263.00	-17.0%
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	1,008,321.00	0.00	1,008,321.00	6,005,792.00	0.00	6,005,792.00	495.6%
Lottery - Unrestricted and Instructional Materials		8560	1,271,289.00	316,700.00	1,587,989.00	1,271,289.00	316,700.00	1,587,989.00	0.0%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		378,741.00	378,741.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		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	717,984.00	717,984.00	0.00	705,768.00	705,768.00	-1.7%
TOTAL, OTHER STATE REVENUE			2,279,610.00	1,413,425.00	3,693,035.00	7,277,081.00	1,022,468.00	8,299,549.00	124.7%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	60,241.98	0.00	60,241.98	0.00	0.00	0.00	-100.0%
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	125,000.00	0.00	125,000.00	125,000.00	0.00	125,000.00	0.0%
Interest		8660	120,000.00	0.00	120,000.00	105,000.00	0.00	105,000.00	-12.5%
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	95,000.00	0.00	95,000.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	84,376.14	25,000.00	109,376.14	60,431.00	25,000.00	85,431.00	-21.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,186,063.54	373,664.47	1,559,728.01	303,487.00	173,483.00	476,970.00	-69.4%
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		9,556,153.30	9,556,153.30		9,556,253.00	9,556,253.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,670,681.66	9,954,817.77	11,625,499.43	593,918.00	9,754,736.00	10,348,654.00	-11.0%
TOTAL, REVENUES			73,472,842.66	14,840,383.99	88,313,226.65	85,908,749.00	13,683,327.00	99,592,076.00	12.8%

Description	Resource Codes	Object Codes	2014-16 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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	30,764,156.12	5,399,323.74	36,163,479.86	32,562,681.00	5,651,048.00	38,213,729.00	5.7%
Certificated Pupil Support Salaries		1200	1,646,411.19	1,731,405.84	3,377,817.03	1,699,405.00	1,813,076.00	3,512,481.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,822,787.13	271,666.50	4,094,453.63	3,880,102.00	344,707.00	4,224,809.00	3.2%
Other Certificated Salaries		1900	17,161.04	207,683.24	224,844.28	1,530.00	224,547.00	226,077.00	0.5%
TOTAL, CERTIFICATED SALARIES			36,250,515.48	7,610,079.32	43,860,594.80	38,143,718.00	8,033,378.00	46,177,096.00	5.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	817,987.62	2,762,902.43	3,580,890.05	564,125.00	2,898,286.00	3,462,411.00	-3.3%
Classified Support Salaries		2200	3,556,250.58	18,321.14	3,574,571.72	3,941,601.00	15,611.00	3,957,212.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	1,374,612.98	0.00	1,374,612.98	1,248,784.00	0.00	1,248,784.00	-9.2%
Clerical, Technical and Office Salaries		2400	3,906,137.46	429,181.87	4,335,319.33	4,236,007.00	268,018.00	4,504,025.00	3.9%
Other Classified Salaries		2900	913,464.51	45,141.71	958,606.22	854,545.00	47,717.00	902,262.00	-5.9%
TOTAL, CLASSIFIED SALARIES			10,568,453.15	3,255,547.15	13,824,000.30	10,845,062.00	3,229,632.00	14,074,694.00	1.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,566,850.25	717,451.55	4,284,301.80	4,083,591.00	862,008.00	4,945,599.00	15.4%
PERS		3201-3202	1,147,603.54	351,273.95	1,498,877.49	1,253,574.00	360,953.00	1,614,527.00	7.7%
OASDI/Medicare/Alternative		3301-3302	1,328,114.63	351,846.33	1,679,960.96	1,379,906.00	356,788.00	1,736,694.00	3.4%
Health and Welfare Benefits		3401-3402	4,248,891.01	1,197,931.81	5,446,822.82	4,928,992.00	1,261,429.00	6,190,421.00	13.7%
Unemployment Insurance		3501-3502	24,650.57	5,542.09	30,192.66	24,693.00	5,660.00	30,353.00	0.5%
Workers' Compensation		3601-3602	1,724,609.03	392,039.85	2,116,648.88	1,641,362.00	377,365.00	2,018,727.00	-4.6%
OPEB, Allocated		3701-3702	853,738.00	0.00	853,738.00	624,985.00	0.00	624,985.00	-26.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	76,449.64	16,162.75	92,612.39	26,970.00	6,759.00	33,729.00	-63.6%
TOTAL, EMPLOYEE BENEFITS			12,970,906.67	3,032,248.33	16,003,155.00	13,964,073.00	3,230,962.00	17,195,035.00	7.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	592,129.54	250,492.56	842,622.10	699,067.00	18,401.00	717,468.00	-14.9%
Books and Other Reference Materials		4200	12,474.91	1,891.00	14,365.91	3,125.00	0.00	3,125.00	-78.2%
Materials and Supplies		4300	2,140,502.80	526,815.87	2,667,318.67	2,688,814.00	279,404.00	2,968,218.00	11.3%
Noncapitalized Equipment		4400	615,287.38	365,121.61	980,408.99	234,820.00	154,000.00	388,820.00	-60.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,360,394.63	1,144,321.04	4,504,715.67	3,625,826.00	451,805.00	4,077,631.00	-9.5%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	17,675.24	2,991,399.51	3,009,074.75	0.00	2,839,253.00	2,839,253.00	-5.6%
Travel and Conferences		5200	144,710.58	82,307.45	227,018.03	140,916.00	52,948.00	193,864.00	-14.6%
Dues and Memberships		5300	28,326.50	1,520.00	29,846.50	35,249.00	1,400.00	36,649.00	22.8%
Insurance		5400 - 5450	663,349.71	0.00	663,349.71	725,000.00	0.00	725,000.00	9.3%
Operations and Housekeeping Services		5500	2,296,720.00	0.00	2,296,720.00	2,677,565.00	0.00	2,677,565.00	16.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	921,115.81	33,385.12	954,500.93	883,322.00	6,500.00	889,822.00	-5.8%
Transfers of Direct Costs		5710	(6,979.00)	6,979.00	0.00	(8,000.00)	8,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(17,102.50)	0.00	(17,102.50)	(13,840.00)	0.00	(13,840.00)	-19.1%
Professional/Consulting Services and Operating Expenditures		5800	2,028,101.67	2,272,873.77	4,300,975.44	2,102,539.00	1,267,322.00	3,369,861.00	-21.6%
Communications		5900	430,064.62	18,800.00	448,864.62	526,241.00	18,000.00	544,241.00	21.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,505,982.63	5,407,264.85	11,913,247.48	7,068,992.00	4,193,423.00	11,262,415.00	-5.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	623,644.17	7,900.00	631,544.17	0.00	0.00	0.00	-100.0%
Land Improvements		6170	26,396.90	0.00	26,396.90	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	431,663.64	318,767.13	750,430.77	405,000.00	0.00	405,000.00	-46.0%
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	650,923.80	96,429.49	747,353.29	83,840.00	0.00	83,840.00	-88.8%
Equipment Replacement		6500	77,285.97	0.00	77,285.97	60,000.00	0.00	60,000.00	-22.4%
TOTAL, CAPITAL OUTLAY			1,809,914.48	423,096.62	2,233,011.10	548,840.00	0.00	548,840.00	-75.4%
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 to Districts or Charter Schools		7141	0.00	714,729.35	714,729.35	0.00	724,000.00	724,000.00	1.3%
Payments to County Offices		7142	155,258.98	0.00	155,258.98	155,000.00	0.00	155,000.00	-0.2%
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	17,637.00	0.00	17,637.00	22,000.00	0.00	22,000.00	24.7%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	644,717.25	0.00	644,717.25	657,285.00	0.00	657,285.00	1.9%
Other Debt Service - Principal		7439	296,129.01	0.00	296,129.01	295,639.00	0.00	295,639.00	-0.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,113,742.24	714,729.35	1,828,471.59	1,129,924.00	724,000.00	1,853,924.00	1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,111,650.08)	1,111,650.08	0.00	(1,143,542.00)	1,143,542.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(152,453.00)	0.00	(152,453.00)	(164,882.00)	0.00	(164,882.00)	8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,264,103.08)	1,111,650.08	(152,453.00)	(1,308,424.00)	1,143,542.00	(164,882.00)	8.2%
TOTAL, EXPENDITURES			71,315,806.20	22,698,936.74	94,014,742.94	74,018,011.00	21,006,742.00	95,024,753.00	1.1%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,325,034.78)	6,325,034.78	0.00	(7,323,415.00)	7,323,415.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,325,034.78)	6,325,034.78	0.00	(7,323,415.00)	7,323,415.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,825,034.78)	6,325,034.78	500,000.00	(7,323,415.00)	7,323,415.00	0.00	-100.0%

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	69,395,042.00	0.00	69,395,042.00	77,957,610.00	0.00	77,957,610.00	12.3%
2) Federal Revenue		8100-8299	127,509.00	3,472,141.22	3,599,650.22	80,140.00	2,906,123.00	2,986,263.00	-17.0%
3) Other State Revenue		8300-8599	2,279,610.00	1,413,425.00	3,693,035.00	7,277,081.00	1,022,468.00	8,299,549.00	124.7%
4) Other Local Revenue		8600-8799	1,670,681.66	9,954,817.77	11,625,499.43	593,918.00	9,754,736.00	10,348,654.00	-11.0%
5) TOTAL, REVENUES			73,472,842.66	14,840,383.99	88,313,226.65	85,908,749.00	13,683,327.00	99,592,076.00	12.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		41,057,461.66	14,372,192.95	55,429,654.61	42,580,551.00	14,140,040.00	56,720,591.00	2.3%
2) Instruction - Related Services	2000-2999		7,860,212.66	2,006,947.60	9,867,160.26	8,352,844.00	1,800,952.00	10,153,796.00	2.9%
3) Pupil Services	3000-3999		4,880,865.03	3,177,001.22	8,057,866.25	4,934,312.00	3,189,126.00	8,123,438.00	0.8%
4) Ancillary Services	4000-4999		1,290,309.40	0.00	1,290,309.40	1,155,132.00	0.00	1,155,132.00	-10.5%
5) Community Services	5000-5999		95,369.50	0.00	95,369.50	83,469.00	0.00	83,469.00	-12.5%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,457,019.09	1,289,969.72	6,746,988.81	5,378,427.00	1,143,542.00	6,521,969.00	-3.3%
8) Plant Services	8000-8999		9,560,826.62	1,138,095.90	10,698,922.52	10,403,352.00	9,082.00	10,412,434.00	-2.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,113,742.24	714,729.35	1,828,471.59	1,129,924.00	724,000.00	1,853,924.00	1.4%
10) TOTAL, EXPENDITURES			71,315,806.20	22,698,936.74	94,014,742.94	74,018,011.00	21,006,742.00	95,024,753.00	1.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			2,157,036.46	(7,858,552.75)	(5,701,516.29)	11,890,738.00	(7,323,415.00)	4,567,323.00	-180.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	500,000.00	0.00	500,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,325,034.78)	6,325,034.78	0.00	(7,323,415.00)	7,323,415.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,825,034.78)	6,325,034.78	500,000.00	(7,323,415.00)	7,323,415.00	0.00	-100.0%

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)			(3,667,998.32)	(1,533,517.97)	(5,201,516.29)	4,567,323.00	0.00	4,567,323.00	-187.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,066,690.21	1,533,517.97	13,600,208.18	8,398,691.89	0.00	8,398,691.89	-38.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,066,690.21	1,533,517.97	13,600,208.18	8,398,691.89	0.00	8,398,691.89	-38.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,066,690.21	1,533,517.97	13,600,208.18	8,398,691.89	0.00	8,398,691.89	-38.2%
2) Ending Balance, June 30 (E + F1e)			8,398,691.89	0.00	8,398,691.89	12,966,014.89	0.00	12,966,014.89	54.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	90,000.00	0.00	90,000.00	90,000.00	0.00	90,000.00	0.0%
Stores		9712	60,000.00	0.00	60,000.00	60,000.00	0.00	60,000.00	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			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)			2,798,953.00	0.00	2,798,953.00	7,633,947.00	0.00	7,633,947.00	172.7%
Textbooks	0000	9780				1,000,000.00		1,000,000.00	
Technology	0000	9780				500,000.00		500,000.00	
Facilities	0000	9780				500,000.00		500,000.00	
Mandated Costs	0000	9780				5,633,947.00		5,633,947.00	
Textbook Adoption	0000	9780	500,000.00		500,000.00				
School Site	0000	9780	1,048,953.00		1,048,953.00				
Technology	0000	9780	500,000.00		500,000.00				
District Facilities	0000	9780	750,000.00		750,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,820,442.00	0.00	2,820,442.00	2,850,743.00	0.00	2,850,743.00	1.1%
Unassigned/Unappropriated Amount			2,629,296.89	0.00	2,629,296.89	2,331,324.89	0.00	2,331,324.89	-11.3%

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	2,200,240.00	2,385,176.00	8.4%
5) TOTAL, REVENUES			2,200,240.00	2,385,176.00	8.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	117,987.00	121,703.00	3.1%
2) Classified Salaries		2000-2999	1,345,421.10	1,425,804.00	6.0%
3) Employee Benefits		3000-3999	529,688.69	577,608.00	9.0%
4) Books and Supplies		4000-4999	96,293.49	114,330.00	18.7%
5) Services and Other Operating Expenditures		5000-5999	67,143.72	83,390.00	24.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	127,453.00	139,882.00	9.8%
9) TOTAL, EXPENDITURES			2,283,987.00	2,462,717.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(83,747.00)	(77,541.00)	-7.4%
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)			(83,747.00)	(77,541.00)	-7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	397,692.73	313,945.73	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			397,692.73	313,945.73	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			397,692.73	313,945.73	-21.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	313,945.73	236,404.73	-24.7%
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	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	1,600.00	4,000.00	150.0%
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	2,198,640.00	2,381,176.00	8.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,200,240.00	2,385,176.00	8.4%
TOTAL, REVENUES			2,200,240.00	2,385,176.00	8.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	250.00	250.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	117,737.00	121,453.00	3.2%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			117,987.00	121,703.00	3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	135,315.02	143,750.00	6.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	109,661.00	115,761.00	5.6%
Other Classified Salaries		2900	1,100,445.08	1,166,293.00	6.0%
TOTAL, CLASSIFIED SALARIES			1,345,421.10	1,425,804.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	10,413.00	13,060.00	25.4%
PERS		3201-3202	147,884.92	159,093.00	7.6%
OASDI/Medicare/Alternative		3301-3302	102,345.71	108,820.00	6.3%
Health and Welfare Benefits		3401-3402	208,789.00	236,924.00	13.5%
Unemployment Insurance		3501-3502	766.87	781.00	1.8%
Workers' Compensation		3601-3602	52,410.19	51,851.00	-1.1%
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	7,079.00	7,079.00	0.0%
TOTAL, EMPLOYEE BENEFITS			529,688.69	577,608.00	9.0%
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	90,665.11	114,330.00	26.1%
Noncapitalized Equipment		4400	5,628.38	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,293.49	114,330.00	18.7%

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	3,850.00	2,000.00	-48.1%
Dues and Memberships		5300	200.00	200.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	500.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,106.30	45,200.00	199.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	13,836.00	11,240.00	-18.8%
Professional/Consulting Services and Operating Expenditures		5800	32,591.42	22,750.00	-30.2%
Communications		5900	1,060.00	1,500.00	41.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,143.72	83,390.00	24.2%
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	127,453.00	139,882.00	9.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			127,453.00	139,882.00	9.8%
TOTAL, EXPENDITURES			2,283,987.00	2,462,717.00	7.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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)			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	2,200,240.00	2,385,176.00	8.4%
5) TOTAL, REVENUES			2,200,240.00	2,385,176.00	8.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		61,855.00	66,654.00	7.8%
3) Pupil Services	3000-3999		9,962.19	9,452.00	-5.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		1,883,172.91	2,003,011.00	6.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		127,453.00	139,882.00	9.8%
8) Plant Services	8000-8999		201,543.90	243,718.00	20.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,283,987.00	2,462,717.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(83,747.00)	(77,541.00)	-7.4%
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)			(83,747.00)	(77,541.00)	-7.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	397,692.73	313,945.73	-21.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			397,692.73	313,945.73	-21.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			397,692.73	313,945.73	-21.1%
2) Ending Balance, June 30 (E + F1e)			313,945.73	236,404.73	-24.7%
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	313,945.73	236,404.73	-24.7%
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
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,400,000.00	1,340,000.00	-4.3%
3) Other State Revenue		8300-8599	102,000.00	102,000.00	0.0%
4) Other Local Revenue		8600-8799	745,160.00	840,100.00	12.7%
5) TOTAL, REVENUES			2,247,160.00	2,282,100.00	1.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	938,740.04	1,002,594.00	6.8%
3) Employee Benefits		3000-3999	288,308.43	304,719.00	5.7%
4) Books and Supplies		4000-4999	977,169.25	891,470.00	-8.8%
5) Services and Other Operating Expenditures		5000-5999	68,707.31	49,717.00	-27.6%
6) Capital Outlay		6000-6999	14,074.97	8,600.00	-38.9%
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	25,000.00	25,000.00	0.0%
9) TOTAL, EXPENDITURES			2,312,000.00	2,282,100.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(64,840.00)	0.00	-100.0%
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)			(64,840.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	202,016.66	137,176.66	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			202,016.66	137,176.66	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			202,016.66	137,176.66	-32.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	130,460.85	130,360.85	-0.1%
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	6,715.81	6,815.81	1.5%
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	1,400,000.00	1,340,000.00	-4.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,400,000.00	1,340,000.00	-4.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	102,000.00	102,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			102,000.00	102,000.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	745,000.00	840,000.00	12.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	160.00	100.00	-37.5%
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			745,160.00	840,100.00	12.7%
TOTAL, REVENUES			2,247,160.00	2,282,100.00	1.6%

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	764,950.72	811,425.00	6.1%
Classified Supervisors' and Administrators' Salaries		2300	91,417.00	103,849.00	13.6%
Clerical, Technical and Office Salaries		2400	81,128.32	85,820.00	5.8%
Other Classified Salaries		2900	1,244.00	1,500.00	20.6%
TOTAL, CLASSIFIED SALARIES			938,740.04	1,002,594.00	6.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	78,310.15	83,582.00	6.7%
OASDI/Medicare/Alternative		3301-3302	68,147.02	69,367.00	1.8%
Health and Welfare Benefits		3401-3402	106,968.93	117,658.00	10.0%
Unemployment Insurance		3501-3502	512.23	513.00	0.2%
Workers' Compensation		3601-3602	34,370.10	33,599.00	-2.2%
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			288,308.43	304,719.00	5.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	26,814.83	31,100.00	16.0%
Noncapitalized Equipment		4400	19,024.34	33,500.00	76.1%
Food		4700	931,330.08	826,870.00	-11.2%
TOTAL, BOOKS AND SUPPLIES			977,169.25	891,470.00	-8.8%

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	6,201.03	6,250.00	0.8%
Dues and Memberships		5300	811.84	300.00	-63.0%
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	43,162.38	17,000.00	-60.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,266.50	2,600.00	-20.4%
Professional/Consulting Services and Operating Expenditures		5800	15,265.56	23,567.00	54.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,707.31	49,717.00	-27.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	14,074.97	8,600.00	-38.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,074.97	8,600.00	-38.9%
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	25,000.00	25,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,000.00	25,000.00	0.0%
TOTAL, EXPENDITURES			2,312,000.00	2,282,100.00	-1.3%

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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
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	1,400,000.00	1,340,000.00	-4.3%
3) Other State Revenue		8300-8599	102,000.00	102,000.00	0.0%
4) Other Local Revenue		8600-8799	745,160.00	840,100.00	12.7%
5) TOTAL, REVENUES			2,247,160.00	2,282,100.00	1.6%
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		2,146,602.54	2,120,940.00	-1.2%
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		25,000.00	25,000.00	0.0%
8) Plant Services	8000-8999		140,397.46	136,160.00	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,312,000.00	2,282,100.00	-1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(64,840.00)	0.00	-100.0%
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)			(64,840.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	202,016.66	137,176.66	-32.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			202,016.66	137,176.66	-32.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			202,016.66	137,176.66	-32.1%
2) Ending Balance, June 30 (E + F1e)			137,176.66	137,176.66	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			130,460.85	130,360.85	-0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,715.81	6,815.81	1.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	130,460.85	130,360.85
Total, Restricted Balance		130,460.85	130,360.85

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	90,400.04	200,000.00	121.2%
5) TOTAL, REVENUES			90,400.04	200,000.00	121.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,128.50	58,789.00	4.7%
3) Employee Benefits		3000-3999	16,540.00	17,213.00	4.1%
4) Books and Supplies		4000-4999	223,290.93	204,000.00	-8.6%
5) Services and Other Operating Expenditures		5000-5999	132,831.02	98,000.00	-26.2%
6) Capital Outlay		6000-6999	5,991,089.01	22,816,335.00	280.8%
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			6,419,879.46	23,194,337.00	261.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,329,479.42)	(22,994,337.00)	263.3%
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)			(6,329,479.42)	(22,994,337.00)	263.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,745,890.26	32,416,410.84	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,745,890.26	32,416,410.84	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,745,890.26	32,416,410.84	-16.3%
2) Ending Balance, June 30 (E + F1e)			32,416,410.84	9,422,073.84	-70.9%
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	32,415,388.34	9,390,989.79	-71.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,022.50	31,084.05	2940.0%
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					
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	90,400.04	200,000.00	121.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,400.04	200,000.00	121.2%
TOTAL, REVENUES			90,400.04	200,000.00	121.2%

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	56,128.50	58,789.00	4.7%
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			56,128.50	58,789.00	4.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	6,653.00	6,965.00	4.7%
OASDI/Medicare/Alternative		3301-3302	4,326.00	4,498.00	4.0%
Health and Welfare Benefits		3401-3402	3,500.00	3,750.00	7.1%
Unemployment Insurance		3501-3502	31.00	30.00	-3.2%
Workers' Compensation		3601-3602	2,030.00	1,970.00	-3.0%
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			16,540.00	17,213.00	4.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	97,994.89	4,000.00	-95.9%
Noncapitalized Equipment		4400	125,296.04	200,000.00	59.6%
TOTAL, BOOKS AND SUPPLIES			223,290.93	204,000.00	-8.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	382.50	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	50,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,198.52	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	112,250.00	48,000.00	-57.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			132,831.02	98,000.00	-26.2%
CAPITAL OUTLAY					
Land		6100	29,606.82	50,000.00	68.9%
Land Improvements		6170	31,585.00	25,800.00	-18.3%
Buildings and Improvements of Buildings		6200	5,890,772.95	22,548,535.00	282.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	39,124.24	192,000.00	390.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,991,089.01	22,816,335.00	280.8%
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			6,419,879.46	23,194,337.00	261.3%

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

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

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	90,400.04	200,000.00	121.2%
5) TOTAL, REVENUES			90,400.04	200,000.00	121.2%
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		6,419,879.46	23,194,337.00	261.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,419,879.46	23,194,337.00	261.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,329,479.42)	(22,994,337.00)	263.3%
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)			(6,329,479.42)	(22,994,337.00)	263.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,745,890.26	32,416,410.84	-16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,745,890.26	32,416,410.84	-16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,745,890.26	32,416,410.84	-16.3%
2) Ending Balance, June 30 (E + F1e)			32,416,410.84	9,422,073.84	-70.9%
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			32,415,388.34	9,390,989.79	-71.0%
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	1,022.50	31,084.05	2940.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	32,415,388.34	9,390,989.79
Total, Restricted Balance		<u>32,415,388.34</u>	<u>9,390,989.79</u>

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	429,024.00	350,500.00	-18.3%
5) TOTAL, REVENUES			429,024.00	350,500.00	-18.3%
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	16,880.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,159,920.00	700,000.00	-39.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,176,800.00	700,000.00	-40.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(747,776.00)	(349,500.00)	-53.3%
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)			(747,776.00)	(349,500.00)	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,117,332.81	1,369,556.81	-35.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,117,332.81	1,369,556.81	-35.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,117,332.81	1,369,556.81	-35.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,369,556.81	1,020,056.81	-25.5%
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	2,198.00	500.00	-77.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	426,826.00	350,000.00	-18.0%
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			429,024.00	350,500.00	-18.3%
TOTAL, REVENUES			429,024.00	350,500.00	-18.3%

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	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	16,880.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,880.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	393,120.00	0.00	-100.0%
Land Improvements		6170	2,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	764,300.00	700,000.00	-8.4%
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			1,159,920.00	700,000.00	-39.7%
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			1,176,800.00	700,000.00	-40.5%

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	429,024.00	350,500.00	-18.3%
5) TOTAL, REVENUES			429,024.00	350,500.00	-18.3%
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		10,280.00	0.00	-100.0%
8) Plant Services	8000-8999		1,166,520.00	700,000.00	-40.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,176,800.00	700,000.00	-40.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(747,776.00)	(349,500.00)	-53.3%
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)			(747,776.00)	(349,500.00)	-53.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,117,332.81	1,369,556.81	-35.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,117,332.81	1,369,556.81	-35.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,117,332.81	1,369,556.81	-35.3%
2) Ending Balance, June 30 (E + F1e)			1,369,556.81	1,020,056.81	-25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,369,556.81	1,020,056.81	-25.5%
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
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	1,700.00	1,250.00	-26.5%
5) TOTAL REVENUES			1,700.00	1,250.00	-26.5%
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)			1,700.00	1,250.00	-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	500,000.00	0.00	-100.0%
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			(500,000.00)	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)			(498,300.00)	1,250.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,116.60	30,816.60	-94.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			529,116.60	30,816.60	-94.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			529,116.60	30,816.60	-94.2%
2) Ending Balance, June 30 (E + F1e)			30,816.60	32,066.60	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	30,816.60	32,066.60	4.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,200.00	1,200.00	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	500.00	50.00	-90.0%
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			1,700.00	1,250.00	-26.5%
TOTAL, REVENUES			1,700.00	1,250.00	-26.5%

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%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	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	1,700.00	1,250.00	-26.5%
5) TOTAL, REVENUES			1,700.00	1,250.00	-26.5%
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)			1,700.00	1,250.00	-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	500,000.00	0.00	-100.0%
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			(500,000.00)	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)			(498,300.00)	1,250.00	-100.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,116.60	30,816.60	-94.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			529,116.60	30,816.60	-94.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			529,116.60	30,816.60	-94.2%
2) Ending Balance, June 30 (E + F1e)			30,816.60	32,066.60	4.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	30,816.60	32,066.60	4.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	829,000.00	809,000.00	-2.4%
5) TOTAL REVENUES			829,000.00	809,000.00	-2.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,471.00	186,471.00	0.0%
3) Employee Benefits		3000-3999	39,465.13	42,699.00	8.2%
4) Books and Supplies		4000-4999	4,709.00	2,709.00	-42.5%
5) Services and Other Operating Expenditures		5000-5999	582,837.01	696,668.00	19.5%
6) Capital Outlay		6000-6999	12,519.99	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			826,002.13	928,547.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,997.87	(119,547.00)	-4087.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			2,997.87	(119,547.00)	-4087.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,357,736.71	2,360,734.58	0.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,357,736.71	2,360,734.58	0.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,357,736.71	2,360,734.58	0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	2,360,734.58	2,241,187.58	-5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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 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	820,000.00	800,000.00	-2.4%
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	9,000.00	9,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			829,000.00	809,000.00	-2.4%
TOTAL, REVENUES			829,000.00	809,000.00	-2.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	186,471.00	186,471.00	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			186,471.00	186,471.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21,948.00	22,092.00	0.7%
OASDI/Medicare/Alternative		3301-3302	10,580.13	14,266.00	34.8%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	94.00	94.00	0.0%
Workers' Compensation		3601-3602	6,843.00	6,247.00	-8.7%
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			39,465.13	42,699.00	8.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	709.00	2,709.00	282.1%
Noncapitalized Equipment		4400	4,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			4,709.00	2,709.00	-42.5%
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	337,500.00	392,000.00	16.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	23,240.00	51,416.00	121.2%
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	222,097.01	253,252.00	14.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			582,837.01	696,668.00	19.5%
CAPITAL OUTLAY					
Land		6100	5,525.98	0.00	-100.0%
Land Improvements		6170	6,595.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	399.01	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,519.99	0.00	-100.0%
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					
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			826,002.13	928,547.00	12.4%

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

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

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	829,000.00	809,000.00	-2.4%
5) TOTAL REVENUES			829,000.00	809,000.00	-2.4%
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		826,002.13	928,547.00	12.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			826,002.13	928,547.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,997.87	(119,547.00)	-4087.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			2,997.87	(119,547.00)	-4087.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,357,736.71	2,360,734.58	0.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,357,736.71	2,360,734.58	0.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,357,736.71	2,360,734.58	0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	2,360,734.58	2,241,187.58	-5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	6,994,557.00	6,994,557.00	0.0%
5) TOTAL, REVENUES			6,994,557.00	6,994,557.00	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	8,339,469.00	8,339,469.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,339,469.00	8,339,469.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,344,912.00)	(1,344,912.00)	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)			(1,344,912.00)	(1,344,912.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,938,370.00	5,593,458.00	-19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,938,370.00	5,593,458.00	-19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,938,370.00	5,593,458.00	-19.4%
2) Ending Balance, June 30 (E + F1e)			5,593,458.00	4,248,546.00	-24.0%
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	5,593,458.00	4,248,546.00	-24.0%
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	6,629,546.00	6,629,546.00	0.0%
Unsecured Roll		8612	151,238.00	151,238.00	0.0%
Prior Years' Taxes		8613	78,962.00	78,962.00	0.0%
Supplemental Taxes		8614	46,574.00	46,574.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	6,255.00	6,255.00	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	81,982.00	81,982.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,994,557.00	6,994,557.00	0.0%
TOTAL, REVENUES			6,994,557.00	6,994,557.00	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	2,050,000.00	2,050,000.00	0.0%
Bond Interest and Other Service Charges		7434	6,289,469.00	6,289,469.00	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)			8,339,469.00	8,339,469.00	0.0%
TOTAL, EXPENDITURES			8,339,469.00	8,339,469.00	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	6,994,557.00	6,994,557.00	0.0%
5) TOTAL, REVENUES			6,994,557.00	6,994,557.00	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	8,339,469.00	8,339,469.00	0.0%
10) TOTAL, EXPENDITURES			8,339,469.00	8,339,469.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,344,912.00)	(1,344,912.00)	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)			(1,344,912.00)	(1,344,912.00)	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,938,370.00	5,593,458.00	-19.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			6,938,370.00	5,593,458.00	-19.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			6,938,370.00	5,593,458.00	-19.4%
2) Ending Balance, June 30 (E + F1e)					
			5,593,458.00	4,248,546.00	-24.0%
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	5,593,458.00	4,248,546.00	-24.0%
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	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)	9,803.02	9,803.02	9,803.02	9,812.67	9,812.67	9,812.67
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)	9,803.02	9,803.02	9,803.02	9,812.67	9,812.67	9,812.67
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	25.26	25.26	25.26	25.26	25.26	25.26
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	25.26	25.26	25.26	25.26	25.26	25.26
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,828.28	9,828.28	9,828.28	9,837.93	9,837.93	9,837.93
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,711,208.00		1,711,208.00			1,711,208.00
Work in Progress	27,430,350.00		27,430,350.00	15,396,556.00		42,826,906.00
Total capital assets not being depreciated	29,141,558.00	0.00	29,141,558.00	15,396,556.00	0.00	44,538,114.00
Capital assets being depreciated:						
Land Improvements	13,697,178.00		13,697,178.00	197,727.00		13,894,905.00
Buildings	136,308,112.00		136,308,112.00	5,406.00		136,313,518.00
Equipment	8,888,024.00		8,888,024.00	358,264.00		9,246,288.00
Total capital assets being depreciated	158,893,314.00	0.00	158,893,314.00	561,397.00	0.00	159,454,711.00
Accumulated Depreciation for:						
Land Improvements	(4,561,775.00)		(4,561,775.00)	(592,463.00)		(5,154,238.00)
Buildings	(41,745,254.00)		(41,745,254.00)	(4,958,466.00)		(46,703,720.00)
Equipment	(6,186,389.00)		(6,186,389.00)	(376,993.00)		(6,563,382.00)
Total accumulated depreciation	(52,493,418.00)	0.00	(52,493,418.00)	(5,927,922.00)	0.00	(58,421,340.00)
Total capital assets being depreciated, net	106,399,896.00	0.00	106,399,896.00	(5,366,525.00)	0.00	101,033,371.00
Governmental activity capital assets, net	135,541,454.00	0.00	135,541,454.00	10,030,031.00	0.00	145,571,485.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	2015-16 Budget											
			July	August	September	October	November	December	January	February				
A. BEGINNING CASH	JUNE		7,813,547.00	5,188,846.00	2,676,509.00	3,734,883.00	1,681,579.00	5,272,082.00	10,696,529.00	9,968,648.00				
B. RECEIPTS														
LCFF/Revenue Limit Sources	8010-8019		2,707,829.00	2,707,829.00	7,773,219.00	4,874,092.00	4,874,092.00	7,773,219.00	4,874,092.00	4,874,092.00			4,874,092.00	
Principal Apportionment	8020-8079		0.00	341,624.00	0.00	0.00	0.00	112,315.00	1,711,494.00	1,711,494.00			1,692,250.00	
Property Taxes	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
Miscellaneous Funds	8100-8299		(160,549.00)	209,222.00	86,525.00	57,841.00	562.00	153,614.00	36,534.00	36,534.00			92,725.00	
Federal Revenue	8300-8599		(254,914.00)	293,139.00	52,049.00	389,971.00	5,626,559.00	20,230.00	374,155.00	374,155.00			0.00	
Other State Revenue	8600-8799		(1,767,515.00)	2,171,605.00	387,106.00	27,437.00	649,680.00	1,269,940.00	832,278.00	832,278.00			610,504.00	
Other Local Revenue	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
Interfund Transfers In	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
All Other Financing Sources			524,851.00	5,723,419.00	8,298,899.00	5,349,341.00	11,263,208.00	13,325,957.00	7,828,553.00	7,828,553.00			7,269,571.00	
TOTAL RECEIPTS			3,848,091.00	3,848,091.00	3,848,091.00	3,848,091.00	3,848,091.00	3,848,091.00	3,848,091.00	3,848,091.00			3,848,091.00	
C. DISBURSEMENTS														
Certificated Salaries	1000-1999		413,584.00	1,199,122.00	1,199,122.00	1,199,122.00	1,199,122.00	1,199,122.00	1,199,122.00	1,199,122.00			1,199,122.00	
Classified Salaries	2000-2999		449,143.00	923,465.00	1,542,507.00	1,542,507.00	1,542,507.00	1,542,507.00	1,542,507.00	1,542,507.00			1,542,507.00	
Employee Benefits	3000-3999		82,081.00	237,131.00	551,293.00	235,509.00	140,925.00	153,361.00	181,953.00	181,953.00			147,123.00	
Books and Supplies	4000-4999		111,427.00	1,453,754.00	738,122.00	728,038.00	717,391.00	951,982.00	730,674.00	730,674.00			454,805.00	
Services	5000-5999		0.00	197,050.00	26,575.00	0.00	8,849.00	3,905.00	9,929.00	9,929.00			21,789.00	
Capital Outlay	6000-6599		(31,338.00)	64,890.00	12,938.00	25,990.00	8,743.00	4,425.00	17,804.00	17,804.00			(11,570.00)	
Other Outgo	7000-7499		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	
TOTAL DISBURSEMENTS			4,872,988.00	7,923,503.00	7,918,648.00	7,579,257.00	7,465,628.00	7,703,393.00	7,530,080.00	7,530,080.00			7,201,867.00	
D. BALANCE SHEET ITEMS														
Assets and Deferred Outflows														
Cash Not in Treasury	9111-9199													
Accounts Receivable	9200-9299		2,791,002.00	21,689.00	185,025.00	170,466.00	(7,077.00)	1,883.00	(74,659.00)	(74,659.00)			79,445.00	
Due From Other Funds	9310													
Stores	9320													
Prepaid Expenditures	9330													
Other Current Assets	9340													
Deferred Outflows of Resources	9490													
SUBTOTAL		0.00	2,791,002.00	21,689.00	185,025.00	170,466.00	(7,077.00)	1,883.00	(74,659.00)	(74,659.00)			79,445.00	
Liabilities and Deferred Inflows														
Accounts Payable	9500-9599		1,087,566.00	313,942.00	(493,098.00)	(6,146.00)	200,000.00	200,000.00	951,695.00	951,695.00			200,000.00	
Due To Other Funds	9610													
Current Loans	9640													
Unearned Revenues	9650													
Deferred Inflows of Resources	9690													
SUBTOTAL		0.00	1,087,566.00	313,942.00	(493,098.00)	(6,146.00)	200,000.00	200,000.00	951,695.00	951,695.00			200,000.00	
Nonoperating														
Suspense Clearing	9910		0.00											
TOTAL BALANCE SHEET ITEMS		0.00	1,703,436.00	(292,253.00)	678,123.00	176,612.00	(207,077.00)	(198,117.00)	(1,026,354.00)	(1,026,354.00)			(120,555.00)	
E. NET INCREASE/DECREASE (B - C + D)			(2,644,701.00)	(2,492,337.00)	1,058,374.00	(2,053,304.00)	3,590,503.00	5,424,447.00	(727,881.00)	(727,881.00)			(52,851.00)	
F. ENDING CASH (A + E)			5,168,846.00	2,676,509.00	3,734,883.00	1,681,579.00	5,272,082.00	10,696,529.00	9,968,648.00	9,968,648.00			9,915,797.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS														

ESTIMATES THROUGH THE MONTH OF	Object	2015-16 Budget					Accruals	Adjustments	TOTAL	BUDGET
		March	April	May	June	June				
A. BEGINNING CASH										
	JUNE	9,915,797.00	10,450,324.00	15,488,860.00	14,875,364.00					
B. RECEIPTS										
	LCFF/Revenue Limit Sources									
	Principal Apportionment	7,773,220.00	4,874,092.00	4,874,092.00	7,773,221.00				65,753,089.00	65,753,089.00
	Property Taxes	51,822.00	2,740,717.00	2,049,800.00	(604,455.00)				12,204,521.00	12,204,521.00
	Miscellaneous Funds	0.00	0.00	0.00	0.00				0.00	0.00
	Federal Revenue	267,949.00	561,015.00	0.00	1,172,531.00	488,284.00			2,986,263.00	2,986,263.00
	Other State Revenue	143,591.00	871,401.00	0.00	172,848.00	610,520.00			8,299,549.00	8,299,549.00
	Other Local Revenue	1,007,935.00	1,199,350.00	415,792.00	1,941,859.00	1,602,683.00			10,348,654.00	10,348,654.00
	Interfund Transfers In	0.00	0.00	0.00	0.00				0.00	0.00
	All Other Financing Sources	0.00	0.00	0.00	0.00				0.00	0.00
	TOTAL RECEIPTS	9,244,517.00	10,266,575.00	7,339,884.00	10,456,004.00	2,701,497.00	0.00	0.00	99,592,076.00	99,592,076.00
C. DISBURSEMENTS										
	Certificated Salaries	3,848,091.00	3,848,091.00	3,848,091.00	3,835,931.00	12,164.00			46,177,096.00	46,177,096.00
	Classified Salaries	1,199,122.00	1,199,122.00	1,199,122.00	1,463,760.00	206,130.00			14,074,694.00	14,074,694.00
	Employee Benefits	1,542,507.00	1,542,507.00	1,542,507.00	1,833,112.00	106,752.00			17,195,035.00	17,195,035.00
	Books and Supplies	222,249.00	181,583.00	453,320.00	806,219.00	684,884.00			4,077,631.00	4,077,631.00
	Services	725,424.00	965,257.00	832,129.00	1,346,327.00	1,507,085.00			11,262,415.00	11,262,415.00
	Capital Outlay	6,328.00	10,175.00	2,647.00	125,680.00	135,913.00			548,840.00	548,840.00
	Other Outgo	876,075.00	(2,497,884.00)	75,364.00	3,143,605.00				1,689,042.00	1,689,042.00
	Interfund Transfers Out	0.00	0.00	0.00	0.00				0.00	0.00
	All Other Financing Uses	0.00	0.00	0.00	0.00				0.00	0.00
	TOTAL DISBURSEMENTS	8,419,796.00	5,248,851.00	7,953,180.00	12,554,634.00	2,652,928.00	0.00	0.00	95,024,753.00	95,024,753.00
D. BALANCE SHEET ITEMS										
	Assets and Deferred Outflows									
	Cash Not in Treasury								0.00	
	Accounts Receivable	9,806.00	20,812.00		22,970.00				3,221,362.00	
	Due From Other Funds								0.00	
	Stores								0.00	
	Prepaid Expenditures								0.00	
	Other Current Assets								0.00	
	Deferred Outflows of Resources				0.00				0.00	
	SUBTOTAL	9,806.00	20,812.00	0.00	22,970.00	0.00	0.00	0.00	3,221,362.00	3,221,362.00
	Liabilities and Deferred Inflows									
	Accounts Payable	300,000.00			33,981.00				2,787,940.00	
	Due To Other Funds								0.00	
	Current Loans								0.00	
	Unearned Revenues								0.00	
	Deferred Inflows of Resources								0.00	
	SUBTOTAL	300,000.00	0.00	0.00	33,981.00	0.00	0.00	0.00	2,787,940.00	2,787,940.00
	Nonoperating									
	Suspense Clearing								0.00	
	TOTAL BALANCE SHEET ITEMS	(290,194.00)	20,812.00	0.00	(11,011.00)	0.00	0.00	0.00	433,422.00	433,422.00
	E. NET INCREASE/DECREASE (B - C + D)	534,527.00	5,038,536.00	(613,496.00)	(2,109,641.00)	48,569.00	0.00	0.00	5,000,745.00	4,567,323.00
	F. ENDING CASH (A + E)	10,450,324.00	15,488,860.00	14,875,364.00	12,765,723.00					
	G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,814,292.00	12,814,292.00

Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF											
		JUNE	July	August	September	October	November	December	January	February			
A. BEGINNING CASH		12,765,723.00	9,598,909.00	7,217,528.00	8,382,107.00	6,456,274.00	4,952,018.00	10,539,901.00	10,040,690.00				
B. RECEIPTS													
LCFF/Revenue Limit Sources													
Principal Apportionment		2,879,394.00	2,879,394.00	8,082,034.00	5,182,908.00	5,182,908.00	8,082,035.00	5,182,908.00	5,182,908.00	5,182,908.00	5,182,908.00	5,182,908.00	5,182,908.00
Property Taxes		0.00	341,624.00	0.00	0.00	0.00	4,090,378.00	1,711,494.00	1,692,250.00	0.00	0.00	0.00	0.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	18,576.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue		(160,549.00)	209,222.00	86,525.00	57,841.00	562.00	153,614.00	36,534.00	92,725.00	0.00	0.00	0.00	0.00
Other State Revenue		(263,847.00)	293,581.00	53,142.00	389,971.00	347,573.00	0.00	374,155.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		(1,801,289.00)	2,270,168.00	397,946.00	26,454.00	664,189.00	1,291,512.00	845,278.00	622,651.00	0.00	0.00	0.00	0.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		653,709.00	5,993,989.00	8,619,547.00	5,657,174.00	6,307,547.00	13,636,115.00	8,150,369.00	7,590,534.00				
C. DISBURSEMENTS													
Certificated Salaries		3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00	3,900,809.00
Classified Salaries		563,753.00	1,184,785.00	1,184,785.00	1,184,785.00	1,184,785.00	1,184,785.00	1,184,785.00	1,184,785.00	1,184,785.00	1,184,785.00	1,184,785.00	1,184,785.00
Employee Benefits		494,641.00	1,014,127.00	1,632,592.00	1,632,592.00	1,632,592.00	1,632,592.00	1,632,592.00	1,632,592.00	1,632,592.00	1,632,592.00	1,632,592.00	1,632,592.00
Books and Supplies		84,133.00	243,059.00	565,076.00	241,396.00	144,448.00	157,195.00	186,502.00	150,801.00	0.00	0.00	0.00	0.00
Services		114,213.00	1,490,100.00	756,577.00	746,240.00	735,327.00	975,782.00	748,942.00	466,176.00	0.00	0.00	0.00	0.00
Capital Outlay		0.00	197,050.00	26,575.00	0.00	8,849.00	3,905.00	9,929.00	21,789.00	0.00	0.00	0.00	0.00
Other Outgo		(31,338.00)	64,890.00	12,938.00	25,990.00	8,743.00	4,428.00	17,804.00	(11,570.00)	0.00	0.00	0.00	0.00
Interfund Transfers Out													
All Other Financing Uses													
TOTAL DISBURSEMENTS		5,126,211.00	8,094,820.00	8,079,352.00	7,731,812.00	7,615,553.00	7,859,496.00	7,681,363.00	7,345,382.00				
D. BALANCE SHEET ITEMS													
Assets and Deferred Outflows													
Cash Not in Treasury													
Accounts Receivable			18,189.00	155,166.00	142,956.00	(5,935.00)	1,579.00	(62,610.00)	66,624.00				
Due From Other Funds													
Stores													
Prepaid Expenditures													
Other Current Assets													
Deferred Outflows of Resources													
SUBTOTAL		0.00	2,340,587.00	155,166.00	142,956.00	(5,935.00)	1,579.00	(62,610.00)	66,624.00				
Liabilities and Deferred Inflows													
Accounts Payable			9500-9599	298,739.00	(469,218.00)	190,315.00	190,315.00	905,607.00	190,315.00				
Due To Other Funds			9610										
Current Loans			9640										
Unearned Revenues			9650										
Deferred Inflows of Resources			9690										
SUBTOTAL		0.00	1,034,899.00	(469,218.00)	(5,849.00)	190,315.00	190,315.00	905,607.00	190,315.00				
Nonoperating													
Suspense Clearing			9910										
TOTAL BALANCE SHEET ITEMS		0.00	(280,550.00)	624,384.00	148,805.00	(196,250.00)	(188,736.00)	(966,217.00)	(123,691.00)				
E. NET INCREASE/DECREASE (B - C + D)		(3,166,814.00)	(2,381,381.00)	1,164,579.00	(1,925,833.00)	(1,504,256.00)	5,587,883.00	(499,211.00)	121,461.00				
F. ENDING CASH (A + E)		9,598,909.00	7,217,528.00	8,382,107.00	6,456,274.00	4,952,018.00	10,539,901.00	10,040,690.00	10,162,151.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS													

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF								
A. BEGINNING CASH								
JUNE	10,182,151.00	10,889,422.00	13,244,510.00	12,786,705.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8,082,035.00	5,182,908.00	5,182,908.00	8,082,035.00	0.00		69,184,375.00	69,184,375.00
Property Taxes	51,822.00	2,740,717.00	2,049,800.00	(604,455.00)	0.00		12,185,945.00	12,185,945.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00		18,576.00	18,576.00
Federal Revenue	267,949.00	581,015.00	0.00	1,172,532.00	488,293.00		2,986,263.00	2,986,263.00
Other State Revenue	146,607.00	516,974.00	0.00	209,520.00	611,902.00		2,679,578.00	2,679,578.00
Other Local Revenue	1,028,065.00	1,222,008.00	423,270.00	1,909,936.00	1,649,247.00		10,549,335.00	10,549,335.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS	9,576,478.00	10,243,622.00	7,655,978.00	10,769,568.00	2,749,442.00	0.00	97,604,072.00	97,604,072.00
C. DISBURSEMENTS								
Certificated Salaries	3,900,809.00	3,900,809.00	3,900,809.00	3,884,539.00	16,266.00		46,809,704.00	46,809,704.00
Classified Salaries	1,184,785.00	1,184,785.00	1,184,785.00	1,746,743.00	59,079.00		14,217,425.00	14,217,425.00
Employee Benefits	1,632,592.00	1,632,592.00	1,632,592.00	1,873,900.00	196,604.00		18,274,600.00	18,274,600.00
Books and Supplies	227,805.00	186,122.00	464,653.00	857,848.00	670,534.00		4,179,572.00	4,179,572.00
Services	743,561.00	989,389.00	852,933.00	1,328,345.00	1,596,737.00		11,544,322.00	11,544,322.00
Capital Outlay	6,328.00	10,175.00	2,647.00	125,680.00	135,913.00		548,840.00	548,840.00
Other Outgo	876,078.00	2,116.00	75,564.00	556,381.00	85,218.00		1,689,042.00	1,689,042.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	8,571,958.00	7,905,988.00	8,113,783.00	10,375,436.00	2,762,351.00	0.00	97,263,505.00	97,263,505.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable	8,223.00	17,454.00	0.00	19,263.00			2,701,496.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	8,223.00	17,454.00	0.00	19,263.00	0.00	0.00	2,701,496.00	
Liabilities and Deferred Inflows								
Accounts Payable	285,472.00	0.00	0.00	32,334.00			2,652,929.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	285,472.00	0.00	0.00	32,334.00	0.00	0.00	2,652,929.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	(277,249.00)	17,454.00	0.00	(13,071.00)	0.00	0.00	48,567.00	
E. NET INCREASE/DECREASE (B - C + D)	727,271.00	2,355,038.00	(457,805.00)	381,061.00	(12,909.00)	0.00	389,134.00	340,567.00
F. ENDING CASH (A + E)	10,889,422.00	13,244,510.00	12,786,705.00	13,167,766.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							13,154,857.00	

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	43,860,594.80	301	0.00	303	43,860,594.80	305	1,729,073.31		307	42,131,521.49	309
2000 - Classified Salaries	13,824,000.30	311	0.00	313	13,824,000.30	315	859,343.10		317	12,964,657.20	319
3000 - Employee Benefits (Excluding 3800)	16,003,155.00	321	853,738.00	323	15,149,417.00	325	411,959.28		327	14,737,457.72	329
4000 - Books, Supplies Equip Replace. (6500)	4,582,001.64	331	14,911.00	333	4,567,090.64	335	572,921.35		337	3,994,169.29	339
5000 - Services... & 7300 - Indirect Costs	11,760,794.48	341	856,617.04	343	10,904,177.44	345	3,549,537.97		347	7,354,639.47	349
TOTAL					88,305,280.18	365			TOTAL	81,182,445.17	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	0.00
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			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
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			59.61%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	59.61%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	81,182,445.17
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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)	EDP No.	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.	
1000 - Certificated Salaries	46,177,096.00	301	0.00	303	46,177,096.00	305	1,838,306.00	307		307	44,338,790.00	309	
2000 - Classified Salaries	14,074,694.00	311	0.00	313	14,074,694.00	315	867,972.00	317		317	13,206,722.00	319	
3000 - Employee Benefits (Excluding 3800)	17,195,035.00	321	624,985.00	323	16,570,050.00	325	463,276.00	327		327	16,106,774.00	329	
4000 - Books, Supplies Equip Replace. (6500)	4,137,631.00	331	2,161.00	333	4,135,470.00	335	346,201.00	337		337	3,789,269.00	339	
5000 - Services . . & 7300 - Indirect Costs	11,097,533.00	341	80,936.00	343	11,016,597.00	345	3,458,905.00	347		347	7,557,692.00	349	
TOTAL					91,973,907.00	365	TOTAL					84,999,247.00	369

Note 1 - In Column 2, report expenditures for the following programs: Nonagency (Goals 7100-7199), Community Services (Goal 8100), Food Services (Function 3700), Fringe Benefits for Retired Persons (Objects 3701-3702), and Facilities Acquisition & Construction (Function 8500)

Note 2 - In Column 4, report expenditures for: Transportation (Function 3600), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372

* If an amount (even zero) is entered in any row of Column 4b or in Line 13b, the form uses only the values in Column 4b and Line 13b rather than the values in Column 4a and Line 13a.

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			60.00%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	84,999,247.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	137,964,788.00		137,964,788.00		943,772.00	137,021,016.00	2,439,889.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	3,004,718.00		3,004,718.00		501,724.00	2,502,994.00	849,493.00
Capital Leases Payable	111,690.00		111,690.00	149,600.00		261,290.00	59,084.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00	1,003,309.00		1,003,309.00	303,930.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	5,894,135.00		5,894,135.00	10,770.00		5,904,905.00	0.00
Compensated Absences Payable	1,295,731.96		1,295,731.96	35,000.00		1,330,731.96	0.00
Governmental activities long-term liabilities	148,271,062.96	0.00	148,271,062.96	1,198,679.00	1,445,496.00	148,024,245.96	3,652,396.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,313,203.49
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 69,520,808.61

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) 4.77%

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)	3,337,753.13
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,886,513.52
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	15,079.72
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)	399,617.11
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	275.61
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)	5,689,239.09
9. Carry-Forward Adjustment (Part IV, Line F)	285,504.93
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,974,744.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	53,103,305.10
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,867,160.26
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	7,214,993.67
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,290,309.40
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	95,369.50
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)	889,264.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	178,319.64
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)	7,978,100.03
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)	5,502.39
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)	2,156,534.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,272,925.03
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)	85,051,783.02

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 6.69%

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/lic)

(Line A10 divided by Line B18) 7.02%

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>5,689,239.09</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>192,673.16</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 (6.58%) times Part III, Line B18); zero if negative	<u>285,504.93</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.58%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.21%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>285,504.93</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>285,504.93</u>

Approved indirect cost rate: 6.58%
Highest rate used in any program: 7.21%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	968,044.38	63,697.00	6.58%
01	3310	1,350,772.97	92,557.00	6.85%
01	3315	37,530.00	2,469.00	6.58%
01	3320	52,569.00	3,459.00	6.58%
01	3345	378.12	24.88	6.58%
01	3550	48,793.00	2,439.00	5.00%
01	4035	207,250.00	13,637.00	6.58%
01	4201	7,862.00	518.00	6.59%
01	4203	77,003.47	1,540.00	2.00%
01	5640	227,379.12	12,392.20	5.45%
01	6500	11,986,467.77	864,315.00	7.21%
01	6512	649,832.73	46,489.00	7.15%
01	6520	123,290.00	8,113.00	6.58%
13	5310	2,272,925.03	25,000.00	1.10%

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		110,412.09	110,412.09
2. State Lottery Revenue	8560	1,271,289.00		316,700.00	1,587,989.00
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)		1,271,289.00	0.00	427,112.09	1,698,401.09
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,271,289.00			1,271,289.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		202,912.09	202,912.09
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			224,200.00	224,200.00
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)		1,271,289.00	0.00	427,112.09	1,698,401.09
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS: Additional costs of instructional licensing fees					

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. LCFE/Revenue Limit Sources	8010-8099	77,957,610.00	4.40%	81,388,896.00	3.46%	84,201,237.00
2. Federal Revenues	8100-8299	80,140.00	0.00%	80,140.00	0.00%	80,140.00
3. Other State Revenues	8300-8599	7,277,081.00	-77.43%	1,642,289.00	0.00%	1,642,289.00
4. Other Local Revenues	8600-8799	593,918.00	0.00%	593,918.00	0.00%	593,918.00
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	(7,323,415.00)	3.81%	(7,602,631.00)	2.28%	(7,775,716.00)
6. Total (Sum lines A1 thru A5c)		78,585,334.00	-3.16%	76,102,612.00	3.47%	78,741,868.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				38,143,718.00		38,656,550.00
b. Step & Column Adjustment				512,832.00		486,664.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,143,718.00	1.34%	38,656,550.00	1.26%	39,143,214.00
2. Classified Salaries						
a. Base Salaries				10,845,062.00		10,937,771.00
b. Step & Column Adjustment				92,709.00		60,543.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,845,062.00	0.85%	10,937,771.00	0.55%	10,998,314.00
3. Employee Benefits	3000-3999	13,964,073.00	6.23%	14,834,650.00	2.96%	15,273,536.00
4. Books and Supplies	4000-4999	3,625,826.00	2.50%	3,716,472.00	2.90%	3,824,249.00
5. Services and Other Operating Expenditures	5000-5999	7,068,992.00	2.51%	7,246,261.00	2.91%	7,457,037.00
6. Capital Outlay	6000-6999	548,840.00	0.00%	548,840.00	0.00%	548,840.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,129,924.00	0.00%	1,129,924.00	0.00%	1,129,924.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,308,424.00)	0.00%	(1,308,424.00)	0.00%	(1,308,424.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		74,018,011.00	2.36%	75,762,044.00	1.72%	77,066,690.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		4,567,323.00		340,568.00		1,675,178.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,398,691.89		12,966,014.89		13,306,582.89
2. Ending Fund Balance (Sum lines C and D1)		12,966,014.89		13,306,582.89		14,981,760.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,633,947.00		7,250,000.00		8,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,850,743.00		2,917,905.00		2,970,095.00
2. Unassigned/Unappropriated	9790	2,331,324.89		2,988,677.89		3,861,665.89
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,966,014.89		13,306,582.89		14,981,760.89

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,850,743.00		2,917,905.00		2,970,095.00
c. Unassigned/Unappropriated	9790	2,331,324.89		2,988,677.89		3,861,665.89
(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)						
		5,182,067.89		5,906,582.89		6,831,760.89
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. LCCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	2,906,123.00	0.00%	2,906,123.00	0.00%	2,906,123.00
3. Other State Revenues	8300-8599	1,022,468.00	1.45%	1,037,289.00	1.74%	1,055,304.00
4. Other Local Revenues	8600-8799	9,754,736.00	2.06%	9,955,417.00	2.45%	10,199,341.00
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	7,323,415.00	3.81%	7,602,631.00	2.28%	7,775,716.00
6. Total (Sum lines A1 thru A5c)		21,006,742.00	2.36%	21,501,460.00	2.02%	21,936,484.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,033,378.00		8,153,154.00
b. Step & Column Adjustment				119,776.00		133,597.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,033,378.00	1.49%	8,153,154.00	1.64%	8,286,751.00
2. Classified Salaries						
a. Base Salaries				3,229,632.00		3,279,655.00
b. Step & Column Adjustment				50,023.00		31,832.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,229,632.00	1.55%	3,279,655.00	0.97%	3,311,487.00
3. Employee Benefits	3000-3999	3,230,962.00	6.47%	3,439,950.00	3.83%	3,571,704.00
4. Books and Supplies	4000-4999	451,805.00	2.50%	463,100.00	2.90%	476,530.00
5. Services and Other Operating Expenditures	5000-5999	4,193,423.00	2.50%	4,298,059.00	2.89%	4,422,470.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	724,000.00	0.00%	724,000.00	0.00%	724,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,143,542.00	0.00%	1,143,542.00	0.00%	1,143,542.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		21,006,742.00	2.36%	21,501,460.00	2.02%	21,936,484.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		0.00		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
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. LCFE/Revenue Limit Sources	8010-8099	77,957,610.00	4.40%	81,388,896.00	3.46%	84,201,237.00
2. Federal Revenues	8100-8299	2,986,263.00	0.00%	2,986,263.00	0.00%	2,986,263.00
3. Other State Revenues	8300-8599	8,299,549.00	-67.71%	2,679,578.00	0.67%	2,697,593.00
4. Other Local Revenues	8600-8799	10,348,654.00	1.94%	10,549,335.00	2.31%	10,793,259.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		99,592,076.00	-2.00%	97,604,072.00	3.15%	100,678,352.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,177,096.00		46,809,704.00
b. Step & Column Adjustment				632,608.00		620,261.00
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	46,177,096.00	1.37%	46,809,704.00	1.33%	47,429,965.00
2. Classified Salaries						
a. Base Salaries				14,074,694.00		14,217,426.00
b. Step & Column Adjustment				142,732.00		92,375.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,074,694.00	1.01%	14,217,426.00	0.65%	14,309,801.00
3. Employee Benefits	3000-3999	17,195,035.00	6.28%	18,274,600.00	3.12%	18,845,240.00
4. Books and Supplies	4000-4999	4,077,631.00	2.50%	4,179,572.00	2.90%	4,300,779.00
5. Services and Other Operating Expenditures	5000-5999	11,262,415.00	2.50%	11,544,320.00	2.90%	11,879,507.00
6. Capital Outlay	6000-6999	548,840.00	0.00%	548,840.00	0.00%	548,840.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,853,924.00	0.00%	1,853,924.00	0.00%	1,853,924.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(164,882.00)	0.00%	(164,882.00)	0.00%	(164,882.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		95,024,753.00	2.36%	97,263,504.00	1.79%	99,003,174.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		4,567,323.00		340,568.00		1,675,178.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		8,398,691.89		12,966,014.89		13,306,582.89
2. Ending Fund Balance (Sum lines C and D1)		12,966,014.89		13,306,582.89		14,981,760.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,633,947.00		7,250,000.00		8,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,850,743.00		2,917,905.00		2,970,095.00
2. Unassigned/Unappropriated	9790	2,331,324.89		2,988,677.89		3,861,665.89
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,966,014.89		13,306,582.89		14,981,760.89

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,850,743.00		2,917,905.00		2,970,095.00
c. Unassigned/Unappropriated	9790	2,331,324.89		2,988,677.89		3,861,665.89
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)						
		5,182,067.89		5,906,582.89		6,831,760.89
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)						
		5.45%		6.07%		6.90%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	East San Gabriel Valley (DX)					
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				
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)						
		9,837.93		9,835.24		9,845.24
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)	95,024,753.00			97,263,504.00		99,003,174.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)	0.00			0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)	95,024,753.00			97,263,504.00		99,003,174.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)	3%			3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)	2,850,742.59			2,917,905.12		2,970,095.22
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)	2,850,742.59			2,917,905.12		2,970,095.22
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	94,014,742.94
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,631,542.81
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	95,369.50
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,157,281.46
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	940,846.26
4. Other Transfers Out	All	9200	7200-7299	17,637.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	185.62
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)				3,211,319.84
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	64,840.00
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)				87,236,720.29

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)		9,828.28
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,876.09
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.)	76,363,707.02	7,880.02
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)	76,363,707.02	7,880.02
B. Required effort (Line A.2 times 90%)	68,727,336.32	7,092.02
C. Current year expenditures (Line I.E and Line II.B)	87,236,720.29	8,876.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(17,102.50)	0.00	(152,453.00)				
Other Sources/Uses Detail					500,000.00	0.00	0.00	0.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	13,836.00	0.00	127,453.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	3,266.50	0.00	25,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	500,000.00		
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	17,102.50	(17,102.50)	152,453.00	(152,453.00)	500,000.00	500,000.00	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	(13,640.00)	0.00	(164,882.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,240.00	0.00	139,882.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,600.00	0.00	25,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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	13,840.00	(13,840.00)	164,882.00	(164,882.00)	0.00	0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	9,619.82	9,587.76	0.3%	Met
Second Prior Year (2013-14)	9,587.96	9,713.26	N/A	Met
First Prior Year (2014-15)	9,748.72	9,828.28	N/A	Met
Budget Year (2015-16)	9,837.93			

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)		9,802	9,870	N/A	Met
Second Prior Year (2013-14)		9,794	9,968	N/A	Met
First Prior Year (2014-15)		10,066	10,160	N/A	Met
Budget Year (2015-16)		10,170			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	9,528	9,870	96.5%
Second Prior Year (2013-14)	9,713	9,968	97.4%
First Prior Year (2014-15)	9,828	10,160	96.7%
		Historical Average Ratio:	96.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.4%

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)	9,838	10,170	96.7%	Met
1st Subsequent Year (2016-17)	9,848	10,180	96.7%	Met
2nd Subsequent Year (2017-18)	9,858	10,190	96.7%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)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: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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)	85,356,687.00	86,898,928.00	89,109,137.00
Step 1 - Change in Population			
a. ADA (Funded) (Form A, lines A6 and C4)	9,828.28	9,837.93	9,857.58
b. Prior Year ADA (Funded)	9,828.28	9,837.93	9,847.58
c. Difference (Step 1a minus Step 1b)	9.65	9.65	10.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	0.10%	0.10%	0.10%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	69,312,303.00	77,856,856.00	81,281,424.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00
c. Gap Funding (if district is not at target)	8,484,463.00	3,356,145.00	2,845,497.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	8,484,463.00	3,356,145.00	2,845,497.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	12.24%	4.31%	3.50%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	12.34%	4.41%	3.60%
LCFF Revenue Standard (Step 3, plus/minus 1%):	11.34% to 13.34%	3.41% to 5.41%	2.60% to 4.60%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	12,204,521.24	12,204,521.00	12,204,521.00	12,204,521.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	71,590,825.00	77,957,610.00	81,281,424.00	84,201,237.00
District's Projected Change in LCFF Revenue:		8.89%	4.26%	3.59%
LCFF Revenue Standard:		11.34% to 13.34%	3.41% to 5.41%	2.60% to 4.60%
Status:		Not Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)

GAP Funding % is 53.08%

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)	48,916,893.02	55,458,910.37	88.2%
Second Prior Year (2013-14)	54,326,174.54	63,303,445.46	85.8%
First Prior Year (2014-15)	59,789,875.30	71,315,806.20	83.8%
	Historical Average Ratio:		85.9%

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%	5.0%
	82.9% to 88.9%	80.9% to 90.9%	80.9% to 90.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form MYP, Lines B1-B3)	Total Expenditures (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	62,952,853.00	74,018,011.00	85.1%	Met
1st Subsequent Year (2016-17)	64,428,971.00	75,762,044.00	85.0%	Met
2nd Subsequent Year (2017-18)	65,415,064.00	77,066,690.00	84.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	12.34%	4.41%	3.60%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	2.34% to 22.34%	-5.59% to 14.41%	-6.40% to 13.60%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.34% to 17.34%	-5.59% to 9.41%	-1.40% to 8.60%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	3,599,650.22		
Budget Year (2015-16)	2,986,263.00	-17.04%	Yes
1st Subsequent Year (2016-17)	2,986,263.00	0.00%	No
2nd Subsequent Year (2017-18)	2,986,263.00	0.00%	No

Explanation:
(required if Yes)

Title I dropped in 15-16 due to deferred revenue being carried into 14-15.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	3,693,035.00		
Budget Year (2015-16)	8,299,549.00	124.74%	Yes
1st Subsequent Year (2016-17)	2,679,578.00	-67.71%	Yes
2nd Subsequent Year (2017-18)	2,697,593.00	0.67%	No

Explanation:
(required if Yes)

Large amount of one-time mandated costs will be received in 2015-16. Not budgeted thereafter.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	11,625,499.43		
Budget Year (2015-16)	10,348,654.00	-10.98%	Yes
1st Subsequent Year (2016-17)	10,549,335.00	1.94%	No
2nd Subsequent Year (2017-18)	10,793,259.00	2.31%	No

Explanation:
(required if Yes)

2014-2015 includes donations to district amounts and these are not budgeted until received in out years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	4,504,715.67		
Budget Year (2015-16)	4,077,631.00	-9.48%	Yes
1st Subsequent Year (2016-17)	4,179,572.00	2.50%	No
2nd Subsequent Year (2017-18)	4,300,779.00	2.90%	No

Explanation:
(required if Yes)

2014-2015 includes carryover from prior year which is not budgeted in 2015-2016 until the books are closed for 2014-2015.

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

First Prior Year (2014-15)	11,913,247.48		
Budget Year (2015-16)	11,262,415.00	-5.46%	Yes
1st Subsequent Year (2016-17)	11,544,320.00	2.50%	No
2nd Subsequent Year (2017-18)	11,879,507.00	2.90%	No

Explanation:
(required if Yes)

2014-2015 includes carryover from prior year which is not budgeted in 2015-2016 until the books are closed for 2014-2015.

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)	18,918,184.65		
Budget Year (2015-16)	21,634,466.00	14.36%	Met
1st Subsequent Year (2016-17)	16,215,176.00	-25.05%	Not Met
2nd Subsequent Year (2017-18)	16,477,115.00	1.62%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	16,417,963.15		
Budget Year (2015-16)	15,340,046.00	-6.57%	Not Met
1st Subsequent Year (2016-17)	15,723,892.00	2.50%	Met
2nd Subsequent Year (2017-18)	16,180,286.00	2.90%	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)

Title I dropped in 15-16 due to deferred revenue being carried into 14-15.

Explanation:

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

Large amount of one-time mandated costs will be received in 2015-16. Not budgeted thereafter.

Explanation:

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

2014-2015 includes donations to district amounts and these are not budgeted until received in out years.

- 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)

2014-2015 includes carryover from prior year which is not budgeted in 2015-2016 until the books are closed for 2014-2015.

Explanation:

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

2014-2015 includes carryover from prior year which is not budgeted in 2015-2016 until the books are closed for 2014-2015.

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)	95,024,753.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	95,024,753.00	2,850,742.59	0.00	Not 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:

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

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

District does not use resource 8150 but does budget the 3% minimum requirement using goal 00021.

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)	2,272,378.00	2,452,689.00	2,820,442.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,490,237.47	7,880,740.39	2,629,296.89
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)	11,762,615.47	10,333,429.39	5,449,738.89
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	75,745,943.10	81,756,299.89	94,014,742.94
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)	75,745,943.10	81,756,299.89	94,014,742.94
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	15.5%	12.6%	5.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.2%	4.2%	1.9%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(1,949,595.92)	55,458,910.37	3.5%	Met
Second Prior Year (2013-14)	(531,303.73)	63,303,445.46	0.8%	Met
First Prior Year (2014-15)	(3,667,998.32)	71,315,806.20	5.1%	Not Met
Budget Year (2015-16) (Information only)	4,567,323.00	74,018,011.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2014-2015 deficit amount will be reversed in the following years.

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)	14,547,590.00	14,547,589.86	0.0%	Met
Second Prior Year (2013-14)	12,307,542.41	12,597,993.94	N/A	Met
First Prior Year (2014-15)	9,198,375.01	12,066,690.21	N/A	Met
Budget Year (2015-16) (Information only)	8,398,691.89			

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):	9,838		
District's Reserve Standard Percentage Level:	3%	5%	5%

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

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

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

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

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

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

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)	95,024,753.00	97,263,504.00	99,003,174.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	95,024,753.00	97,263,504.00	99,003,174.00
4. Reserve Standard Percentage Level	3%	5%	5%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,850,742.59	4,863,175.20	4,950,158.70
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)	2,850,742.59	4,863,175.20	4,950,158.70

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):

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	0.00		
2.	2,850,743.00	2,917,905.00	2,970,095.00
3.	2,331,324.89	2,988,677.89	3,861,665.89
4.	0.00	0.00	0.00
5.	0.00		
6.	0.00		
7.	0.00		
8.	5,182,067.89	5,906,582.89	6,831,760.89
9.	5.45%	6.07%	6.90%
District's Reserve Standard (Section 10B, Line 7):	2,850,742.59	4,863,175.20	4,950,158.70
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)	(6,325,034.78)			
Budget Year (2015-16)	(7,323,415.00)	998,380.22	15.8%	Not Met
1st Subsequent Year (2016-17)	(7,602,631.00)	279,216.00	3.8%	Met
2nd Subsequent Year (2017-18)	(7,775,716.00)	173,085.00	2.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	500,000.00			
Budget Year (2015-16)	0.00	(500,000.00)	-100.0%	Not Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

1d. **Impact of Capital Projects**
Do you have any capital projects that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

Contributions to special education rose in 2015-2016 due to increase in salaries and benefits.

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

Explanation:
(required if NOT met)

Fund 40 will no longer be transferring in funds to make COP payment.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payments for the budget year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

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

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	4	Fund 1, General Fund	Fund 1, General Fund	202,206
Certificates of Participation	6	Fund 1, General Fund	Fund 1, General Fund	1,653,501
General Obligation Bonds	22	Fund 51, Bond Interest & Redemption Fund	Fund 51, Bond Interest & Redemption Fund	134,581,127
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
TOTAL:				136,436,834

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	76,632	76,631	71,470	61,847
Certificates of Participation	849,493	847,606	846,337	846,035
General Obligation Bonds	8,346,469	8,801,517	8,716,042	8,943,042
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Total Annual Payments:	9,272,594	9,725,754	9,633,849	9,850,924
Has total annual payment increased over prior year (2014-15)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

These payments are made through property taxes which is recorded in Fund 51.

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)

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

b. Do benefits continue past age 65?

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?

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)	10,805,323.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,805,323.00
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	May 18, 2015

5. OPEB Contributions

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	1,198,434.00	1,198,434.00	1,198,434.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	624,985.00	669,430.00	669,430.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	624,985.00	669,430.00	669,430.00
d. Number of retirees receiving OPEB benefits	154	154	154

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)

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:

Workers compensation is funded through Valley Insurance Program, a JPA composed of Bonita USD, Claremont USD, Walnut Valley USD, and Charter Oak USD. An annual actuarial level determines the percent of payroll to be charged in the budget year. The District uses the rate established for the 80% confidence level. The amounts listed under self-insurance liabilities are the amounts for the JPA. The self-insurance contributions are based on a \$500,000 self insurance retention.

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4. Self-Insurance Contributions			
a. Required contribution (funding) for self-insurance programs	2,018,727.00	2,044,586.00	2,068,459.00
b. Amount contributed (funded) for self-insurance programs	2,018,727.00	2,044,586.00	2,068,459.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	468.9	468.9	468.9	468.9

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: Jun 10, 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: Jun 10, 2015

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

If Yes, date of budget revision board adoption: Jun 10, 2015

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

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

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7. Amount included for any tentative salary schedule increases

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

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)

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:

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

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Certificated (Non-management) Step and Column Adjustments

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

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

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)

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	360.4	361.1	361.1	361.1

Classified (Non-management) Salary and Benefit Negotiations

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

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

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

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

Negotiations Settled

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

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

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

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

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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

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

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:

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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	74.0	74.0	74.0	74.0

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.

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")	3.0%		

Negotiations Not Settled

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

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4. Amount included for any tentative salary schedule increases

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of H&W benefit changes included in the budget and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustments included in the budget and MYPs?			
Cost of step and column adjustments			
Percent change in step & column over prior year			

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits included in the budget and MYPs?			
Total cost of other benefits			
Percent change in cost of other benefits over prior year			

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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

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

Comments:
(optional)

The current superintendent will be retiring June 30, 2015 and the new chosen superintendent will begin July 1, 2015.

End of School District Budget Criteria and Standards Review
