# 2015-16

## June 16, 2015 – Public Hearing on Proposed Adopted Budget

## June 23, 2015 – Adopted Budget

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# Marysville Joint Unified School District
## 2015-16 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing – June 16, 2015
Adoption – June 23, 2015

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

Illustrated below is a summary of the proposed state budget and budget guidelines as provided by all County Office of Education's Common Message & School Services of California, as well as, the estimated financial activity for 2014-15 through 2017-18. In addition, the Proposed Budget Report contains financial summaries, multi-year projections, and detailed financial state reports specific to Marysville Joint Unified School District.

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

The Governor released his revised January 2015-16 budget proposal on May 14, 2015 (May Revision), which outlined an increase of general fund revenues from the January proposal over the three-year forecast period: 2013-14, 2014-15, and 2015-16. As a result, K-14 school districts & community colleges will receive $5.5 billion of the new general fund revenue which produces an increase of over $6 billion in Proposition 98 funding, after including additional local property tax collections. Therefore, 2015-16 Proposition 98 spending is estimated at $68.4 billion, which is comprised of one-time & ongoing spending. Illustrated below are the major components of the May Revision:

- Proposition 98 K-14 spending increases over the initial January budget proposal:
  - $240 million in 2013-14
  - $3.1 billion in 2014-15
  - $2.7 billion in 2015-16

- Funding for the LCFF significantly increased by an additional $2.1 billion to $6.1 billion; thus, increasing the 2015-16 gap funding percent from 32.1% to 53.08%.

- One-time mandate repayments are an additional $2.4 billion for a total of $3.5 billion, which will offset any applicable mandate claim reimbursements for LEAs.

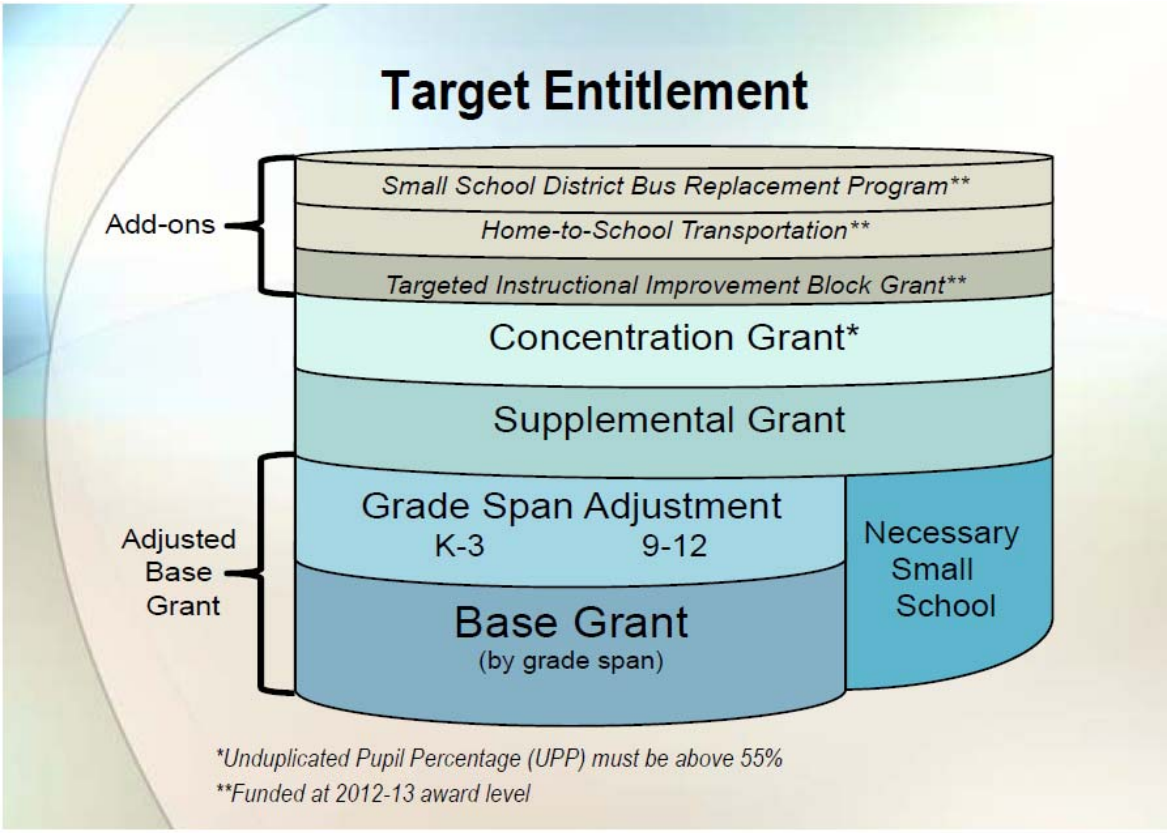
- Adult Education - the May Revision maintains $500 million to establish the Adult Education Block Grant program providing funds to school districts and community colleges.

- An additional $150 million (total of $900 million) in one-time Proposition 98 funding in each of the next three years to support a transitional Career Technical Education (CTE) Incentive Grant.

- $1.2 million increase to the K-12 Mandated Program Block Grant for increased participation (rates remain unchanged).

**Local Control Funding Formula:** The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the State's commitment to ensuring that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.

The Target Entitlement represents what a Local Educational Agency (LEA) will receive at full implementation. The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, as well as the District's ADA. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage (UPP); foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations:




The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year funding; under the LCFF, COLAs are but one step in the formula's calculation. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
  - Similar to revenue limits, funding is calculated on ADA

- **Annual COLA**
  - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
    - Applied to grade level base grants, which drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
  - Certified through enrollment data each fall (applied to supplemental and concentration grant calculations)
- **Percentage of Gap Funding During Transition**
  - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

The Department of Finance (DOF) released the following updates to the estimated gap factors and COLA percentages as of May 2015:

| | **Actual 2014-15** | **Estimate 2015-16** | **Estimate 2016-17** | **Estimate 2017-18** |
|---|---|---|---|---|
| **LCFF Gap Funding Percentage** | 29.97% | 53.08% | 37.40% | 36.74% |
| **Annual COLA** | 0.85% | 1.02% | 1.60% | 2.48% |

Full implementation of the LCFF is anticipated to occur by 2020-21. If the Enacted State Budget contains the Governor's proposed gap percentage of 53.08%, districts will have closed about 70% of the total gap over the first three years (when combined with the 2013-14 & 2014-15 gap factors).

**Supplemental and Concentration Grants:** Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

**Local Control Accountability Plans:** Effective 2014-15, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the State to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals.

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before the budget is adopted.

**K-3 Class Size Augmentation:** The base grant for the K-3 grade span increases by an add-on of 10.40% for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF, and as a condition of receipt of this add-on, districts would be required to implement the following:

- Have a class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
    - Collectively bargain an alternative class size ratio for this grade span, or
    - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

**Regional Occupational Programs / Career Technical Education:** Regional Occupational Programs (ROP) / Career Technical Education (CTE) funding was rolled into the LCFF base for districts and county offices that received the funding directly from the State. Districts are no longer required to abide by the 2012-13 expenditure maintenance of effort requirement since it only related to 2013-14 and 2014-15.

Even though the 2.6% grade span adjustment is unrestricted, the intent of the funding is to allow districts to provide for CTE in a manner consistent with the LCFF's focus on flexibility and local control. A CTE component is required in the local control and accountability plans. Senate Bill 97 clarified that LCAPs should include goals related to the percentage of pupils that complete "career technical education sequences or programs of study that align with state board-approved career technical educational standards and frameworks."

Additionally, as noted above, the May Revision includes a proposal to provide $900 million in one-time funding for <u>competitive</u> Career Technical Education (CTE) Incentive Grants to support a transitional program for each of the next three years: $400 million in 2015-16, $300 million in 2016-17 and $200 million in 2017-18. The minimum local-to-state funding match ratio requirement is 1.5:1 in 2016-17 and 2:1 in 2017-18.

Federal CTE funds, including Carl Perkins funding, are not part of the LCFF and continue to be subject to all existing compliance and reporting requirements.

**Home-To-School Transportation:** Home-to-School Transportation, including special education and small school district transportation, is a permanent add-on to LCFF target entitlements. Although the program has been repealed, the funds are made available to the

school districts, county offices of education and charter schools that previously received this funding.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language to continue expending at the same level as received in revenue for this purpose in 2012-13 [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]. This requirement is ongoing.

**County Office General Purpose Transfer:** Traditionally, revenue limit funds for students in county-operated special day classes and community schools had been transferred to county offices of education (COEs) based on the revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's district of residence, requiring a manual transfer to their COE at the local level.

**California State Standards and Other Local Priorities (one-time funding):** As described above, an additional $2.4 billion in Proposition 98 resources for a total of $3.5 billion is proposed to be appropriated as one-time funding, which amounts to approximately $601 per ADA. While these funds are unrestricted and can be spent in any manner approved by the LEA, the Governor encourages these one-time funds be used to invest in professional development, new teacher induction, instructional materials, and technology expansions.

**District Reserve Requirements (Senate Bill 858):** The 2014 State Budget Act and the passage of Proposition 2 last November established a hard cap on district reserves, if all of the following conditions are met:

- The Proposition 98 maintenance factor must be fully repaid
- Proposition 98 must be funded based on Test 1
- Proposition 98 provides sufficient funds to support enrollment growth and the statutory COLA
- A deposit must be made into the Proposition 98 reserve when capital gains revenues exceed 8% of General Fund revenues

Since only three of the four conditions were met for 2014-15, there are no caps on district reserves for the 2015-16 budget.

Senate Bill (SB) 858 included the triggering language for the reserve cap, but also requires that, starting with the 2015-16 adopted budgets, school districts must add some steps to the public hearing. The new requirement is to provide the following disclosures at the public hearing for the 2015-16 budget adoption:

- The minimum reserve level required in each year
- The amount of assigned and unassigned ending fund balance that exceeds the minimum in each year
- Reasons for the reserve being greater than the minimum

On January 21, 2015, the Legislative Analyst's Office (LAO) released a report regarding Senate Bill 858, which illustrated the rationale behind school district reserve levels, the benefits of prudent reserves, and the risks of reduced reserves. The report details five main reasons that school districts maintain adequate reserves:

- Managing cash flow

- Mitigating volatility in funding or expenditures
- Saving for larger purchases
- Addressing unexpected costs
- Reducing costs of borrowing

Further, the LAO described specific risks to school districts that lower their reserves in accordance with the SB 858 cap, including:

- The cap would allow most districts to maintain only a few weeks of payroll
- Emergency facility repairs and other unexpected costs would place districts with low reserves in a precarious position
- Districts with reserves below the caps have been about twice as likely to be flagged for fiscal intervention
- Districts with lower reserves could have their credit ratings reduced, increasing the cost of borrowing money

**Cash Management / Deferrals:** As illustrated below, the May Revision includes additional funds to eliminate all K-12 cash deferrals in 2014-15, which is proposed to continue for subsequent years.

| Time Frame | 2013-14 | 2014-15 | 2015-16 |
|---|---|---|---|
| April to July | $917,542,000 | Eliminated | Eliminated |
| May to July | $2,352,430,000 | Eliminated | Eliminated |
| June to July | $2,301,128,000 | Eliminated | Eliminated |
| **Totals** | **$5,571,100,000** | **$0** | **$0** |

**Routine Restricted Maintenance Account:** Beginning in 2008-09, school districts had the ability to reduce the amount deposited into a routine restricted maintenance account (RRMA) from 3% of general fund expenditures to 1% or below, given certain conditions. This exemption expires on June 30, 2015, which will require school districts to contribute the minimum amount equal to or greater than 3% of total general fund expenditures. However, the Governor proposes providing greater flexibility for the use of these funds. Instead of requiring that these funds be used solely for routine maintenance, the Governor's Budget Proposal would allow school districts to pool these funds over multiple years for the modernization and/or construction of school facilities.

**Proposition 39:** The May Revision decreases the amount of energy efficiency funds available to K-12 schools in 2015-16 by $6.7 million to $313.4 million to reflect reduced revenue estimates. All funds must be encumbered by June 30, 2018, and projects must be completed by June 30, 2020.

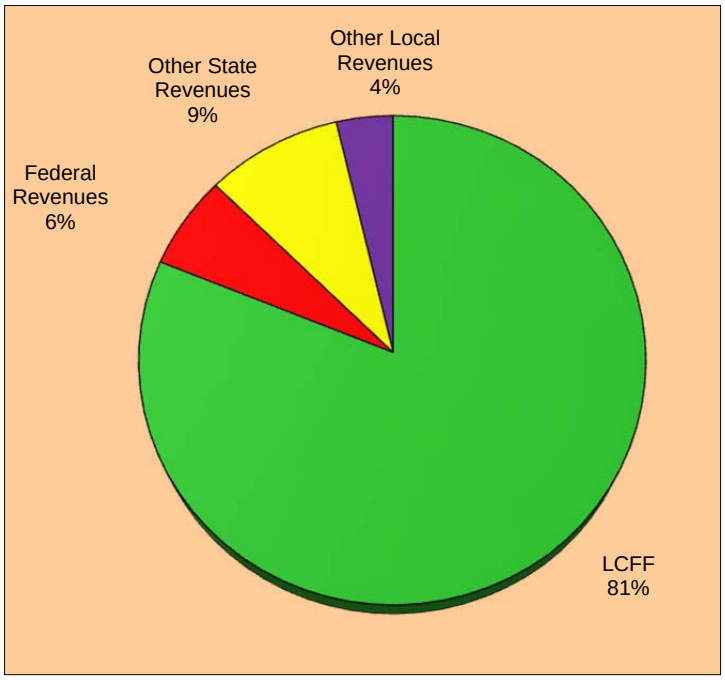
## 2015-16 MJUSD Primary Budget Components

- Average Daily Attendance (ADA) is estimated at 8,574 (excludes COE ADA of 127)
  - Estimate ADA to decline from 2014-15
- The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 83%. The percentage will be revised based on final data.
- Lottery revenue is estimated to be $128 per ADA for unrestricted purposes and $34 per ADA for restricted purposes
- Mandated Cost Block Grant is $28 for K-8 ADA, and $56 for 9-12 ADA.
- One-Time Mandated Cost reimbursement is estimated at $601 per ADA per May Revise.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

## General Fund Revenue Components

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

| Description | Amount |
|---|---|
| Local Control Funding Formula | $80,965,965 |
| Federal Revenues | $6,208,630 |
| Other State Revenues | $8,932,031 |
| Other Local Revenues | $3,719,779 |
| **TOTAL** | **$99,826,405** |



## Education Protection Account

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets. These taxes will generate more than $8 billion annually at their peak; however, they begin to expire commencing in 2016:

- The 0.25% sales tax increase expires in 2016 (i.e., the 2016-17 fiscal year)
- The high-bracket personal income tax increase expires in 2018 (i.e., the 2018-19 fiscal year)

Revenues generated from Proposition 30 are deposited into a State account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its general purpose funds.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. While EPA dollars are part of and not in addition to State Aid for most school districts, the EPA funding is additional State Aid for Basic Aid districts. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

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

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for the 2014-15 & 2015-16 school years. Amounts will be revised throughout the year based on information received from the State.

**Education Protection Account (EPA) Budget**
***Fiscal Year Ending 2015 & 2016***

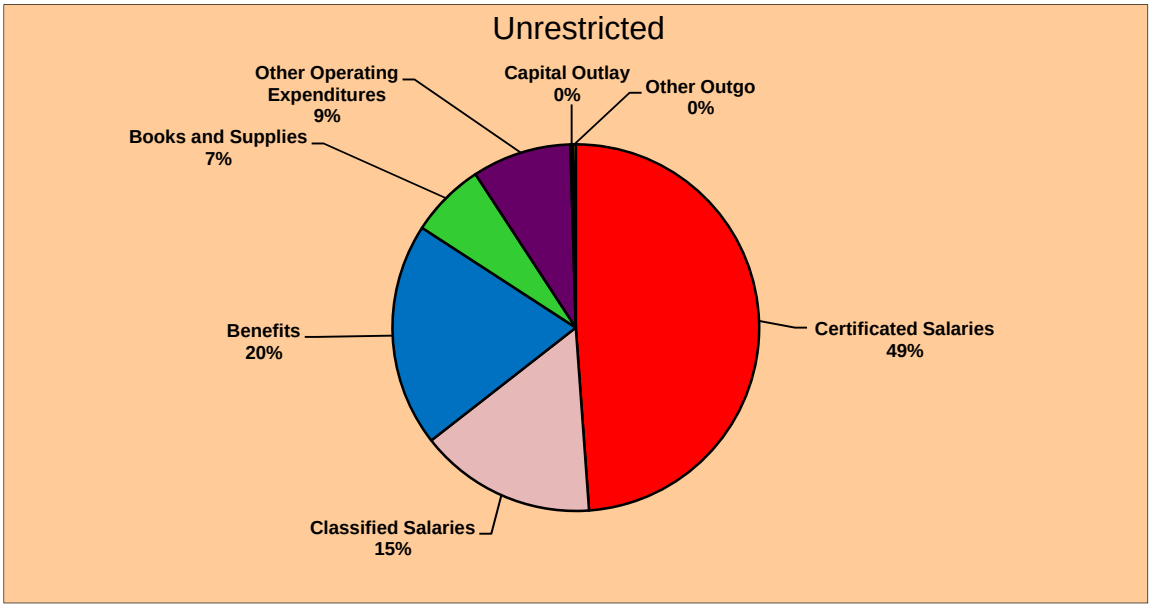
| | MJUSD | |
|---|---|---|
| | Fiscal Year | |
| | 2014-15 | 2015-16 |
| **BUDGETED EPA REVENUES:** | | |
| *Estimated EPA Funds* | $10,501,170 | $10,441,954 |
| **BUDGETED EPA EXPENDITURES:** | | |
| *Certificated Instructional Salaries* | $9,255,394 | $9,212,947 |
| *Certificated Support Salaries* | $0 | $0 |
| *Certificated Instructional & Support Benefits* | $1,245,776 | $1,229,007 |
| **TOTAL** | $10,501,170 | $10,441,954 |

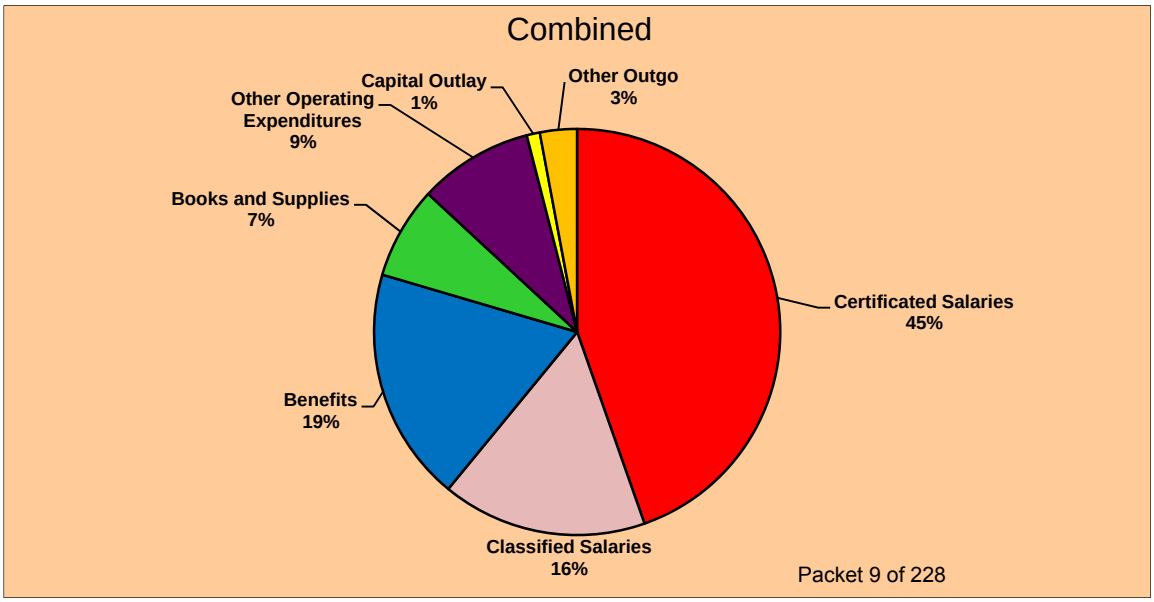
## Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that are comprised of approximately 84% of the District's unrestricted budget, and approximately 80% of the total General Fund budget.

| Description | Unrestricted | Combined |
|---|---|---|
| Certificated Salaries | $34,113,534 | $41,551,300 |
| Classified Salaries | $10,899,618 | $15,210,411 |
| Benefits (Payroll Taxes and Health & Welfare Contributions) | $13,766,934 | $17,335,854 |
| Books and Supplies | $4,623,786 | $6,833,732 |
| Other Operating Expenditures | $6,102,967 | $8,483,788 |
| Capital Outlay | $154,568 | $974,568 |
| Other Outgo | $177,819 | $2,747,862 |
| **TOTAL** | **$69,839,226** | **$93,137,515** |

Following is a graphical description of expenditures by percentage:



## Contributions to/from Restricted Programs

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

| Description | Amount |
|---|---|
| American Indian Education | $4,427 |
| Restricted Maintenance Account | $2,842,040 |
| CTE/Regional Occupational Programs (ROP) | $400,000 |
| Special Education | $7,969,920 |
| **TOTAL CONTRIBUTIONS** | **$11,216,387** |

## General Fund Summary

Due to the infusion of one-time discretionary funds of $5,185,300 ($601 per ADA), the District's 2015-16 General Fund projects a total operating surplus of $6,656,338 resulting in an estimated ending fund balance of $16,431,956. The components of the District's fund balance are as follows: revolving cash - $30,000; inventory - $254,476; assignments - $5,185,300; restricted programs - $1,966,115; economic uncertainty - $3,010,000; and unassigned / unappropriated of $5,986,065. In accordance with SB 858 a detail description of assigned & unassigned balances is illustrated in detail on the last page of the narrative.

## Cash Flow

The District is anticipating having positive monthly cash balances during the 2015-16 school year.

## Fund Summaries

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2016.

| FUND | 2014-15 | Est. Net Change | 2015-16 |
|---|---|---|---|
| GENERAL (UNRESTRICTED & RESTRICTED) | $9,775,618 | $6,656,338 | $16,431,956 |
| CHARTER SCHOOL | $356,619 | $276,664 | $633,283 |
| ADULT EDUCATIN | $102 | $0 | $102 |
| CHILD DEVELOPMENT | $144,817 | ($5,000) | $139,817 |
| CAFETERIA | $1,321,995 | $21,506 | $1,343,501 |
| DEFERRED MAINTENANCE | $1 | $0 | $1 |
| BUILDING FUND | $178,931 | ($178,931) | $0 |
| CAPITAL FACILITIES | $525,427 | ($60,355) | $465,072 |
| COUNTY SCHOOL FACILITIES | $141,937 | $0 | $141,937 |
| BOND INTEREST & REDEMPTION | $2,451,794 | $0 | $2,451,794 |
| BLENDED COMPONENT DEBT | $1,730,379 | $0 | $1,730,379 |
| DEBT SERVICE | $3,111 | $0 | $3,111 |
| SCHOLARSIP TRUST | $264,366 | $0 | $264,366 |
| **TOTAL** | **$16,895,097** | $6,710,222 | **$23,605,319** |

## Multiyear Projection

### *General Planning Factors:*

In May 2015, the Department of Finance (DOF) released the following planning factors:

| | *Fiscal Year* | | | |
|---|---|---|---|---|
| ***Planning Factor*** | **2014-15** | **2015-16** | **2016-17** | **2017-18** |
| **COLA (DOF)** | 0.85% | 1.02% | 1.60% | 2.48% |
| **LCFF Gap Funding Percentage (DOF)** | 29.97% | 53.08% | 37.40% | 36.74% |
| **STRS Employer Rates** | 8.88% | 10.73% | 12.58% | 14.43% |
| **PERS Employer Rates (PERS Board / Actuary)** | 11.771% | 11.847% | 13.05% | 16.6% |
| **Lottery – unrestricted per ADA*** | $128 | $128 | $128 | $128 |
| **Lottery – Prop. 20 per ADA*** | $34 | $34 | $34 | $34 |
| **Mandated Cost per ADA / One Time Allocations (DOF)** | $67 | $601 | $0 | $0 |
| **Mandate Block Grant for Districts – K-8 per ADA**** | $28 | $28 | $28 | $28 |
| **Mandate Block Grant for Districts – 9-12 per ADA**** | $56 | $56 | $56 | $56 |
| **Mandate Block Grant for Charters – K-8 per ADA**** | $14 | $14 | $14 | $14 |
| **Mandate Block Grant for Charters – 9-12 per ADA**** | $42 | $42 | $42 | $42 |
| **State Preschool Daily Reimbursement Rate**** | $22.28 | $22.63 | $22.63 | $22.63 |
| **General Child Care Daily Reimbursement Rate **** | $36.10 | $36.67 | $36.67 | $36.67 |
| **Routine Restricted Maintenance Account** | 1% | 3% | 3% | 3% |

*** Lottery funding will no longer include the 2007-08 ROP and Adult Education ADA in 2015-16 and beyond.**

****These rates have not yet been updated with May Revision projections.**

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

### *Revenue Assumptions:*

As noted above, the Department of Finance (DOF) released the following estimated COLA percentages. In addition is a comparison of the estimated gap funding factors for DOF & School Services of California (SSC):

| ***Description*** | **2014-15** | **2015-16** | **2016-17** | **2017-18** |
|---|---|---|---|---|
| **COLA (DOF & SSC)** | 0.85% | 1.02% | 1.60% | 2.48% |
| **LCFF Gap Funding Percentage (DOF)** | 29.97% | 53.08% | 37.40% | 36.74% |
| **LCFF Gap Funding Percentage (SSC)** | 29.97% | 53.08% | 37.40% | 36.74% |

The District anticipates that enrollment will decline. The District's Local Control Funding Formula (LCFF) is estimated to be adjusted per School Services of California's recommendations.

State revenue is estimated to decrease for 2016-17 primarily due to removing one-time discretionary mandated cost revenue, and remain constant thereafter. The increase of contributions to restricted programs is primarily due to the rising costs associated with salary step, pension, and restricted routine maintenance.

***Expenditure Assumptions:***

Subsequent year salary changes encompass step increases of approximately 2% for certificated and 1.5% for classified salaries. Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. As illustrated below, employer rates will continue to increase until 2020-21 and are expected to bring the retirement system to full funding in about 31 years.

**CalSTRS Rates per Education Code Sections 22901.7 and 22950.5**

| | 2014-15 | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|---|---|---|---|---|---|---|---|
| **Employer** | 8.88% | 10.73% | 12.58% | 14.43% | 16.28% | 18.13% | 19.1% |
| **Member (2% at 60)** | 8.15% | 9.20% | 10.25% | 10.25% | 10.25% | 10.25% | 10.25% |
| **Member (2% at 62)** | 8.15% | 8.56% | 9.205% | 9.205% | 9.205% | 9.205% | 9.205% |

The CalPERS Board approved an employer contribution rate of 11.847% for 2015-16. The agency estimates that the employer rate for 2016-17 will be approximately 13.05%. These rates are lower than previous estimates. Employee rates will continue at 7% for classic members, those who were members on December 31, 2012, and at 6% for new members.

**CalPERS Actual and Projected Rates**

| 2014-15 Actual | 2015-16 Projected | 2016-17 Projected | 2017-18 Projected |
|---|---|---|---|
| 11.771% | 11.847% | 13.05% | 16.6%* |

**Rates have not been updated by CalPERS for 2017-18 and beyond*

Therefore, adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs.

Supplies reflect an increase of $770,700 that has been reserved until it is appropriated to the specific expenditure codes (i.e. salaries, benefits, etc.) during the LCAP process.

***Estimated Ending Fund Balances:***

During 2016-17, the District estimates that the General Fund is projected to deficit spend by $1.3 million resulting in an ending General Fund balance of approximately $15.2 million. After reservations, assignments, and restrictions, the 2016-17 unassigned / unappropriated fund balance is estimated to be approximately $4.6 million.

During 2017-18, the District estimates that the General Fund is projected to deficit spend by $3.9 million resulting in an ending General Fund balance of approximately $11.3 million. After reservations, assignments, and restrictions, the 2017-18 unassigned / unappropriated fund balance is estimated to be approximately $12,400.

In accordance with the disclosure requirements of Senate Bill 858, amounts over the state mandated reserve of 3% of total general fund outgo are reserved for the following activities:

| Description | 2015-16 | 2016-17 | 2017-18 |
|---|---|---|---|
| Additional 3% REU for Assignments & Restrictions | $214,898 | $232,809 | $232,090 |
| Mandated Cost Funds for One-Time Expenditures | $5,185,300 | $5,185,300 | $5,185,300 |
| 2016-17 Projected Deficit Spending | $1,285,886 | $596,200 | $596,200 |
| 2017-18 Projected Deficit Spending | $3,850,579 | $3,850,579 | $0 |
| Towards 2018-19 Expected Deficit Spending | $849,600 | $126,400 | $12,400 |
| **Amount Disclosed per SB 858 Requirements** | **$11,386,263** | **$9,991,288** | **$6,025,990** |
| Add: Nonspendable Reserves | $284,476 | $284,476 | $284,476 |
| Add: State REU - 3% | $2,795,102 | $2,904,191 | $3,018,910 |
| Add: Restricted Fund Balance | $1,966,115 | $1,966,115 | $1,966,115 |
| *Estimated Ending Fund Balance* | *$16,431,956* | *$15,146,070* | *$11,295,491* |

***Conclusion:***

The projected budget and multi-year projections support that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Marysville Joint Unified School District expects to receive an approved budget from the County Office of Education. Administration is confident that the District will be able to maintain an economic uncertainty reserve of three percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

# MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT

## 2015-16 Proposed Budget

Projected Financial Activity: All Funds

| Description | General Fund (01) | Charter Schools Special Reserve Fund (09) | Adult Education Fund (11) | Child Development Fund (12) | Cafeteria Special Revenue Fund (13) | Deferred Maintenance Fund (14) | Building Fund (21) | Capital Facilities Fund (25) | County School Facilities Fund (35) | Bond Interest & Redemption Fund (51) | Blended Component Debt Servcie Fund (52) | Debt Service Fund (56) | Scholarship Trust Fund (73) | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **REVENUES** | | | | | | | | | | | | | | |
| General Purpose (LCFF) Revenues: | | | | | | | | | | | | | | |
| State Aid | 67,962,564 | 2,379,065 | | | | | | | | | | | | 70,341,629 |
| Property Taxes & Misc. Local | 13,003,401 | 538,377 | | | | | | | | | | | - | 13,541,778 |
| Total General Purpose | 80,965,965 | 2,917,442 | - | - | - | - | - | - | - | - | - | - | - | 83,883,407 |
| Federal Revenues | 6,208,630 | - | | 177,767 | 4,883,000 | | | | | | | | | 11,269,397 |
| Other State Revenues | 8,932,031 | 327,300 | - | 1,807,215 | 397,000 | | | | | | | | | 11,463,546 |
| Other Local Revenues | 3,719,779 | 4,000 | - | - | 356,000 | - | 250 | 540,000 | - | 4,302,032 | 1,928,406 | - | | 10,850,467 |
| **TOTAL - REVENUES** | 99,826,405 | 3,248,742 | - | 1,984,982 | 5,636,000 | - | 250 | 540,000 | - | 4,302,032 | 1,928,406 | - | - | 117,466,817 |
| **EXPENDITURES** | | | | | | | | | | | | | | |
| Certificated Salaries | 41,551,300 | 1,523,615 | - | 744,430 | | | | | | | | | | 43,819,345 |
| Classified Salaries | 15,210,411 | 137,210 | - | 511,088 | 2,097,987 | | - | - | | | | | | 17,956,696 |
| Employee Benefits (All) | 17,335,854 | 476,996 | - | 368,492 | 918,974 | | - | - | | | | | | 19,100,316 |
| Books & Supplies | 6,833,732 | 170,185 | - | 208,736 | 2,170,820 | - | - | 5,000 | - | | | | | 9,388,473 |
| Other Operating Expenses (Services) | 8,483,788 | 177,011 | - | 57,496 | 130,074 | - | 2,100 | 12,361 | - | | | | | 8,862,830 |
| Capital Outlay | 974,568 | 113,448 | | | 25,000 | - | 177,081 | 30,000 | - | | | | | 1,320,097 |
| Other Outgo | 3,525,406 | - | | | - | | | 552,994 | - | 4,302,032 | 1,928,406 | - | - | 10,308,838 |
| Direct Support/Indirect Costs | (777,544) | 373,613 | - | 132,292 | 271,639 | | | | | | | | | - |
| **TOTAL - EXPENDITURES** | 93,137,515 | 2,972,078 | - | 2,022,534 | 5,614,494 | - | 179,181 | 600,355 | - | 4,302,032 | 1,928,406 | - | - | 110,756,595 |
| **EXCESS (DEFICIENCY)** | 6,688,890 | 276,664 | - | (37,552) | 21,506 | - | (178,931) | (60,355) | - | - | - | - | - | 6,710,222 |
| **OTHER SOURCES/USES** | | | | | | | | | | | | | | |
| Transfers In | - | - | - | 32,552 | | - | | | | | | - | - | 32,552 |
| Transfers (Out) | (32,552) | - | | | | | | - | | | | | | (32,552) |
| Net Other Sources (Uses) | - | - | | | | | | - | | | | | | - |
| Contributions to Restricted Programs | - | - | | | | | | | | | | | | - |
| **TOTAL - OTHER SOURCES/USES** | (32,552) | - | - | 32,552 | - | - | - | - | - | - | - | - | - | - |
| **FUND BALANCE INCREASE (DECREASE)** | 6,656,338 | 276,664 | - | (5,000) | 21,506 | - | (178,931) | (60,355) | - | - | - | - | - | 6,710,222 |
| **FUND BALANCE** | | | | | | | | | | | | | | |
| Beginning Fund Balance | 9,775,618 | 298,662 | 102 | 144,817 | 1,321,995 | 1 | 178,931 | 525,427 | 141,937 | 2,451,794 | 1,730,379 | 3,111 | 264,366 | 16,837,139 |
| Ending Balance, June 30 | 16,431,956 | 575,326 | 102 | 139,817 | 1,343,501 | 1 | - | 465,072 | 141,937 | 2,451,794 | 1,730,379 | 3,111 | 264,366 | 23,547,361 |

# MARYSVILLE JOINT UNIFIED SCHOOL DISTRICT

## 2015-16 Proposed Budget

Projected Financial Activity: Operating Funds (General & Charter Funds)

| Description | General Fund | | | Charter Fund (MCAA) | | | Grand Total *Information Only* |
|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total | |
| **REVENUES** | | | | | | | |
| General Purpose (LCFF) Revenues: | | | | | | | |
| State Aid & EPA | 67,962,564 | - | 67,962,564 | 2,379,065 | - | 2,379,065 | 70,341,629 |
| Property Taxes & Misc. Local | 13,003,401 | - | 13,003,401 | 538,377 | - | 538,377 | 13,541,778 |
| Total General Purpose | 80,965,965 | - | 80,965,965 | 2,917,442 | - | 2,917,442 | 83,883,407 |
| Federal Revenues | - | 6,208,630 | 6,208,630 | - | - | - | 6,208,630 |
| Other State Revenues | 6,595,100 | 2,336,931 | 8,932,031 | 263,100 | 64,200 | 327,300 | 9,259,331 |
| Other Local Revenues | 183,438 | 3,536,341 | 3,719,779 | - | 4,000 | 4,000 | 3,723,779 |
| **TOTAL - REVENUES** | 87,744,503 | 12,081,902 | 99,826,405 | 3,180,542 | 68,200 | 3,248,742 | 103,075,147 |
| **EXPENDITURES** | | | | | | | |
| Certificated Salaries | 34,113,534 | 7,437,766 | 41,551,300 | 1,523,615 | - | 1,523,615 | 43,074,915 |
| Classified Salaries | 10,899,618 | 4,310,793 | 15,210,411 | 137,210 | - | 137,210 | 15,347,621 |
| Employee Benefits (All) | 13,766,934 | 3,568,920 | 17,335,854 | 476,996 | - | 476,996 | 17,812,850 |
| Books & Supplies | 4,623,786 | 2,209,946 | 6,833,732 | 154,185 | 16,000 | 170,185 | 7,003,917 |
| Other Operating Expenses (Services) | 6,102,967 | 2,380,821 | 8,483,788 | 177,011 | - | 177,011 | 8,660,799 |
| Capital Outlay | 154,568 | 820,000 | 974,568 | 61,248 | 52,200 | 113,448 | 1,088,016 |
| Other Outgo | 1,313,686 | 2,211,720 | 3,525,406 | - | - | - | 3,525,406 |
| Direct Support/Indirect Costs | (1,135,867) | 358,323 | (777,544) | 373,613 | - | 373,613 | (403,931) |
| **TOTAL - EXPENDITURES** | 69,839,226 | 23,298,289 | 93,137,515 | 2,903,878 | 68,200 | 2,972,078 | 96,109,593 |
| **EXCESS (DEFICIENCY)** | 17,905,277 | (11,216,387) | 6,688,890 | 276,664 | - | 276,664 | 6,965,554 |
| **OTHER SOURCES/USES** | | | | | | | |
| Transfers In | | | - | - | - | - | - |
| Transfers (Out) | (32,552) | - | (32,552) | | | - | (32,552) |
| Net Other Sources (Uses) | | | - | | | - | - |
| Contributions (to Restricted Programs) | (11,216,387) | 11,216,387 | - | - | - | - | - |
| **TOTAL - OTHER SOURCES/USES** | (11,248,939) | 11,216,387 | (32,552) | - | - | - | (32,552) |
| **FUND BALANCE INCREASE (DECREASE)** | 6,656,338 | - | 6,656,338 | 276,664 | - | 276,664 | 6,933,002 |
| **FUND BALANCE** | | | | | | | |
| Beginning Fund Balance | 7,809,503 | 1,966,115 | 9,775,618 | 240,705 | 57,957 | 298,662 | 10,074,280 |
| Ending Balance, June 30 | 14,465,841 | 1,966,115 | 16,431,956 | 517,369 | 57,957 | 575,326 | 17,007,282 |

# Marysville Joint Unified School District

## Budget Summary

| Description | 2014-15 Estimated Actuals | | | 2015-16 Proposed Budget | | |
|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| **REVENUES** | | | | | | |
| General Purpose Revenue | 69,717,318 | 0 | 69,717,318 | 80,965,965 | 0 | 80,965,965 |
| Federal Revenue | 28,909 | 7,341,340 | 7,370,249 | 0 | 6,208,630 | 6,208,630 |
| State Revenue | 2,098,020 | 2,794,106 | 4,892,126 | 6,595,100 | 2,336,931 | 8,932,031 |
| Local Revenue | 302,075 | 4,009,789 | 4,311,864 | 183,438 | 3,536,341 | 3,719,779 |
| **Total Revenues** | **72,146,322** | **14,145,235** | **86,291,557** | **87,744,503** | **12,081,902** | **99,826,405** |
| **EXPENDITURES** | | | | | | |
| Certificated Salaries | 29,339,875 | 6,723,680 | 36,063,555 | 34,113,534 | 7,437,766 | 41,551,300 |
| Classified Salaries | 10,424,327 | 4,416,022 | 14,840,349 | 10,899,618 | 4,310,793 | 15,210,411 |
| Benefits | 12,575,749 | 3,537,611 | 16,113,360 | 13,766,934 | 3,568,920 | 17,335,854 |
| Books and Supplies | 4,758,644 | 3,836,259 | 8,594,903 | 4,623,786 | 2,209,946 | 6,833,732 |
| Other Services & Oper. Expenses | 6,413,104 | 2,836,744 | 9,249,848 | 6,102,967 | 2,380,821 | 8,483,788 |
| Capital Outlay | 1,385,915 | 154,010 | 1,539,925 | 154,568 | 820,000 | 974,568 |
| Other Outgo 7xxx | 1,147,038 | 2,175,823 | 3,322,861 | 1,313,686 | 2,211,720 | 3,525,406 |
| Transfer of Indirect 73xx | (1,344,665) | 513,446 | (831,219) | (1,135,867) | 358,323 | (777,544) |
| **Total Expenditures** | **64,699,987** | **24,193,595** | **88,893,582** | **69,839,226** | **23,298,289** | **93,137,515** |
| **Excess / (Deficiency)** | **7,446,335** | **(10,048,359)** | **(2,602,024)** | **17,905,277** | **(11,216,387)** | **6,688,890** |
| **OTHER SOURCES/USES** | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out | (11,223) | (821,983) | (833,206) | (32,552) | 0 | (32,552) |
| Net Other Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted | (9,361,355) | 9,361,355 | (0) | (11,216,387) | 11,216,387 | 0 |
| **Total Financing Sources/Uses** | (9,372,578) | 8,539,372 | (833,206) | (11,248,939) | 11,216,387 | (32,552) |
| **Net Increase (Decrease)** | **(1,926,243)** | **(1,508,987)** | **(3,435,231)** | **6,656,338** | **0** | **6,656,338** |
| **FUND BALANCE, RESERVES** | | | | | | |
| Beginning Balance | 9,735,747 | 3,475,102 | 13,210,849 | 7,809,503 | 1,966,115 | 9,775,618 |
| **Ending Balance** | **7,809,504** | **1,966,115** | **9,775,618** | **14,465,841** | **1,966,115** | **16,431,956** |
| Nonspendable | 284,476 | | 284,476 | 284,476 | | 284,476 |
| Restricted | | 1,966,115 | 1,966,115 | | 1,966,115 | 1,966,115 |
| Assigned | 0 | | 0 | 5,185,300 | | 5,185,300 |
| Unassigned - REU | 2,751,000 | | 2,751,000 | 3,010,000 | | 3,010,000 |
| Unassigned - Other | **4,774,028** | 0 | 4,774,028 | **5,986,065** | 0 | 5,986,065 |
| **Total - Fund Balance** | 7,809,504 | 1,966,115 | 9,775,618 | 14,465,841 | 1,966,115 | 16,431,956 |

# Marysville Joint Unified School District

## Budget Summary

## General Fund Multi-Year Projection

| Description | 2015-16 Projected Budget | | | 2016-17 Projected Budget | | | 2017-18 Projected Budget | | |
|---|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined | Unrestricted | Restricted | Combined |
| **REVENUES** | | | | | | | | | |
| General Purpose Revenue (A) | 80,965,965 | 0 | 80,965,965 | 81,845,336 | 0 | 81,845,336 | 83,104,614 | 0 | 83,104,614 |
| Federal Revenue (B) | 0 | 6,208,630 | 6,208,630 | 0 | 6,208,630 | 6,208,630 | 0 | 6,208,630 | 6,208,630 |
| State Revenue (C) | 6,595,100 | 2,336,931 | 8,932,031 | 1,409,800 | 2,336,931 | 3,746,731 | 1,409,800 | 2,336,931 | 3,746,731 |
| Local Revenue (D) | 183,438 | 3,536,341 | 3,719,779 | 183,438 | 3,536,341 | 3,719,779 | 183,438 | 3,536,341 | 3,719,779 |
| **Total Revenues** | **87,744,503** | **12,081,902** | **99,826,405** | **83,438,574** | **12,081,902** | **95,520,476** | **84,697,852** | **12,081,902** | **96,779,754** |
| **EXPENDITURES** | | | | | | | | | |
| Certificated Salaries (E) | 34,113,534 | 7,437,766 | 41,551,300 | 34,795,834 | 7,586,566 | 42,382,400 | 35,491,734 | 7,776,266 | 43,268,000 |
| Classified Salaries (E) | 10,899,618 | 4,310,793 | 15,210,411 | 11,063,118 | 4,375,493 | 15,438,611 | 11,229,018 | 4,441,093 | 15,670,111 |
| Benefits (F) | 13,766,934 | 3,568,920 | 17,335,854 | 14,702,334 | 4,387,320 | 19,089,654 | 15,919,534 | 4,737,920 | 20,657,454 |
| Books and Supplies (G) | 4,623,786 | 2,209,946 | 6,833,732 | 5,394,486 | 2,209,946 | 7,604,432 | 6,413,557 | 2,209,946 | 8,623,503 |
| Other Services & Oper. Exp (I) | 6,102,967 | 2,380,821 | 8,483,788 | 6,102,967 | 2,380,821 | 8,483,788 | 6,102,967 | 2,380,821 | 8,483,788 |
| Capital Outlay (H) | 154,568 | 820,000 | 974,568 | 154,568 | 930,000 | 1,084,568 | 154,568 | 1,050,000 | 1,204,568 |
| Other Outgo 7xxx (I) | 1,313,686 | 2,211,720 | 3,525,406 | 1,313,686 | 2,211,720 | 3,525,406 | 1,313,686 | 2,211,720 | 3,525,406 |
| Transfer of Indirect 73xx (J) | (1,135,867) | 358,323 | (777,544) | (1,157,000) | 354,503 | (802,497) | (1,157,000) | 354,503 | (802,497) |
| Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Expenditures** | **69,839,226** | **23,298,289** | **93,137,515** | **72,369,993** | **24,436,369** | **96,806,362** | **75,468,064** | **25,162,269** | **100,630,333** |
| **Excess / (Deficiency)** | **17,905,277** | **(11,216,387)** | **6,688,890** | **11,068,581** | **(12,354,467)** | **(1,285,886)** | **9,229,788** | **(13,080,367)** | **(3,850,579)** |
| **OTHER SOURCES/USES** | | | | | | | | | |
| Transfers In | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out (K) | (32,552) | 0 | (32,552) | 0 | 0 | 0 | 0 | 0 | 0 |
| Net Other Sources (Uses) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Contributions to Restricted (L) | (11,216,387) | 11,216,387 | 0 | (12,354,467) | 12,354,467 | 0 | (13,080,367) | 13,080,367 | 0 |
| **Total Financing Sources/Uses** | (11,248,939) | 11,216,387 | (32,552) | (12,354,467) | 12,354,467 | 0 | (13,080,367) | 13,080,367 | 0 |
| **Net Increase (Decrease)** | **6,656,338** | **0** | **6,656,338** | **(1,285,886)** | **0** | **(1,285,886)** | **(3,850,579)** | **0** | **(3,850,579)** |
| **FUND BALANCE, RESERVES** | | | | | | | | | |
| Beginning Balance | 7,809,503 | 1,966,115 | 9,775,618 | 14,465,841 | 1,966,115 | 16,431,956 | 13,179,955 | 1,966,115 | 15,146,070 |
| **Ending Balance** | **14,465,841** | **1,966,115** | **16,431,956** | **13,179,955** | **1,966,115** | **15,146,070** | **9,329,376** | **1,966,115** | **11,295,491** |
| Nonspendable | 284,476 | 0 | 284,476 | 284,476 | | 284,476 | 284,476 | | 284,476 |
| Restricted | 0 | 1,966,115 | 1,966,115 | 0 | 1,966,115 | 1,966,115 | 0 | 1,966,115 | 1,966,115 |
| Assigned | 5,185,300 | 0 | 5,185,300 | 5,781,500 | | 5,781,500 | 5,781,500 | | 5,781,500 |
| Unassigned - REU @ 3% | 3,010,000 | 0 | 3,010,000 | 3,137,000 | | 3,137,000 | 3,251,000 | | 3,251,000 |
| Unassigned - Other | **5,986,065** | 0 | 5,986,065 | **3,976,979** | 0 | 3,976,979 | **12,400** | 0 | 12,400 |
| **Total - Fund Balance** | 14,465,841 | 1,966,115 | 16,431,956 | 13,179,955 | 1,966,115 | 15,146,070 | 9,329,376 | 1,966,115 | 11,295,491 |

Notes:

(A) Based on 2014-15 enrollment and past enrollment trends, the District anticipates enrollment to decline slightly each fiscal year. The Local Control Funding Formula is estimated to be adjusted per School Services of California's recommendations.

(B) Federal revenue is estimated to remain constant.

(C) Unrestricted State revenue is estimated to decrease from 2015-16 since the projection removes one-time mandated cost funds ($601 per ADA).

(D) Unrestricted local revenue is estimated to remain constant. Amounts have been assigned in the District's fund balance relating to the loss of Tri County ROP revenue. Additional funds will need to be contributed for the loss of the revenue; otherwise expenditure reductions may need to occur without additional funding or contributions.

(E) Subsequent year salary changes encompass step increases of approximately 2% for certificated and 1.5% for classified salaries.

(F) Adjustment to benefits reflect salary changes noted above as well as expected increases to employer pension costs.

(G) Increase of supplies budget is primarily due to accounting for increased supplemental & concentration amounts. Upon completion of LCAP planning funds will be budgeted into the appropriate accounts.

(H) Increase to captial outlay explenditures relate to required increased maintenance contributions.

(I) Services and Other outgo are estimated to remain the same.

(J) A slight gain of indirect costs relates to collecting more overhead expenses due to an estimated increase of restricted expenditures.

(K) The elimination of transfers-out in 2016-17 and 2017-18 is due to the expectation that child development will not need assistance from the general fund.

(L) The increase of contributions to restricted programs is due to step, pension, and maintenance costs.

District: Marysville Joint Unified School District

**2015-16 Adopted Budget**

## Reasons for Assigned and Unassigned Ending Fund Balances above the Minimum Economic Uncertainty Reserve

**Education Code Section 42127(a)(2)(B)(1) requires providing all of the following for public review and discussion:**
**(i) The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.**
**(ii) The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.**
**(iii) A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties for each fiscal year that the school district identifies an assigned and unassigned ending fund balance that is in excess of the minimum recommended reserve for economic uncertainties, as identified pursuant to clause (ii).**

| **Minimum Recommended Reserve for Economic Uncertainty & Combined Assigned and Unassigned/Unappropriated Fund Balances:** | | | |
|---|---|---|---|
| **Objects 9780/9789/9790:** | **2015-16 Budget** | **2016-17 MYP** | **2017-18 MYP** |
| Fund 01: General Fund | $14,181,365.00 | $12,895,479.00 | $9,044,900.00 |
| Fund 17: Special Reserve Fund for Other Than Capital Outlay Projects | $0.00 | $0.00 | $0.00 |
| Total Assigned and Unassigned Ending Fund Balances | $14,181,365.00 | $12,895,479.00 | $9,044,900.00 |
| District Standard Reserve Level (Form CS Line 10B-4) | 3% | 3% | 3% |
| Fund Combined Unrest/Rest Expenses and Financing Uses (MYP Line 11) | $93,170,067.00 | $96,806,362.00 | $100,630,333.00 |
| Less District Minimum Reserve for Economic Uncertainties | $2,795,102.00 | $2,904,191.00 | $3,018,910.00 |
| Remaining Balance to Substantiate Need | $11,386,263.00 | $9,991,288.00 | $6,025,990.00 |

**Reasons for Fund Balances above Minimum Reserve for Economic Uncertainties:**

| **Fund** | **Description of Reason** | **2015-16 Budget** | **2016-17 MYP** | **2017-18 MYP** |
|---|---|---|---|---|
| 01 | Additional 3% REU for Assignments & Restrictions | $214,898.00 | $232,809.00 | $232,090.00 |
| 01 | Mandated Cost Funds for One-Time Expenditures | $5,185,300.00 | $5,185,300.00 | $5,185,300.00 |
| 01 | ROP/CTE program assistance | $0.00 | $596,200.00 | $596,200.00 |
| 01 | 2016-17 Projected Deficit Spending | $1,285,886.00 | $0.00 | $0.00 |
| 01 | 2017-18 Projected Deficit Spending | $3,850,579.00 | $3,850,579.00 | $0.00 |
| 01 | Towards 2018-19 Expected Deficit Spending | $849,600.00 | $126,400.00 | $12,400.00 |
| | Total of Substantiated Needs | $11,386,263.00 | $9,991,288.00 | $6,025,990.00 |
| | **Remaining Unsubstantiated Balance** | **$0.00** | **$0.00** | **$0.00** |

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data


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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 69,717,318.00 | 0.00 | 69,717,318.00 | 80,965,965.00 | 0.00 | 80,965,965.00 | 16.1% |
| 2) Federal Revenue | | 8100-8299 | 28,909.13 | 7,341,340.10 | 7,370,249.23 | 0.00 | 6,208,630.00 | 6,208,630.00 | -15.8% |
| 3) Other State Revenue | | 8300-8599 | 2,098,020.00 | 2,794,106.31 | 4,892,126.31 | 6,595,100.00 | 2,336,931.00 | 8,932,031.00 | 82.6% |
| 4) Other Local Revenue | | 8600-8799 | 302,074.91 | 4,009,788.78 | 4,311,863.69 | 183,438.00 | 3,536,341.00 | 3,719,779.00 | -13.7% |
| 5) TOTAL, REVENUES | | | 72,146,322.04 | 14,145,235.19 | 86,291,557.23 | 87,744,503.00 | 12,081,902.00 | 99,826,405.00 | 15.7% |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 29,339,874.71 | 6,723,680.27 | 36,063,554.98 | 34,113,534.00 | 7,437,766.00 | 41,551,300.00 | 15.2% |
| 2) Classified Salaries | | 2000-2999 | 10,424,326.89 | 4,416,021.50 | 14,840,348.39 | 10,899,618.00 | 4,310,793.00 | 15,210,411.00 | 2.5% |
| 3) Employee Benefits | | 3000-3999 | 12,575,749.36 | 3,537,611.33 | 16,113,360.69 | 13,766,934.00 | 3,568,920.00 | 17,335,854.00 | 7.6% |
| 4) Books and Supplies | | 4000-4999 | 4,758,644.48 | 3,836,258.84 | 8,594,903.32 | 4,623,786.00 | 2,209,946.00 | 6,833,732.00 | -20.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 6,413,104.30 | 2,836,744.01 | 9,249,848.31 | 6,102,967.00 | 2,380,821.00 | 8,483,788.00 | -8.3% |
| 6) Capital Outlay | | 6000-6999 | 1,385,915.00 | 154,009.73 | 1,539,924.73 | 154,568.00 | 820,000.00 | 974,568.00 | -36.7% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,147,038.00 | 2,175,823.24 | 3,322,861.24 | 1,313,686.00 | 2,211,720.00 | 3,525,406.00 | 6.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,344,665.00) | 513,446.00 | (831,219.00) | (1,135,867.00) | 358,323.00 | (777,544.00) | -6.5% |
| 9) TOTAL, EXPENDITURES | | | 64,699,987.74 | 24,193,594.92 | 88,893,582.66 | 69,839,226.00 | 23,298,289.00 | 93,137,515.00 | 4.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 7,446,334.30 | (10,048,359.73) | (2,602,025.43) | 17,905,277.00 | (11,216,387.00) | 6,688,890.00 | -357.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 11,223.00 | 821,983.00 | 833,206.00 | 32,552.00 | 0.00 | 32,552.00 | -96.1% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (9,361,355.47) | 9,361,355.47 | 0.00 | (11,216,387.00) | 11,216,387.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,372,578.47) | 8,539,372.47 | (833,206.00) | (11,248,939.00) | 11,216,387.00 | (32,552.00) | -96.1% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | 2014-15 Estimated Actuals Restricted (B) | 2014-15 Estimated Actuals Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | 2015-16 Budget Restricted (E) | 2015-16 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,926,244.17) | (1,508,987.26) | (3,435,231.43) | 6,656,338.00 | 0.00 | 6,656,338.00 | -293.8% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,735,747.16 | 3,475,102.02 | 13,210,849.18 | 7,809,502.99 | 1,966,114.76 | 9,775,617.75 | -26.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,735,747.16 | 3,475,102.02 | 13,210,849.18 | 7,809,502.99 | 1,966,114.76 | 9,775,617.75 | -26.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,735,747.16 | 3,475,102.02 | 13,210,849.18 | 7,809,502.99 | 1,966,114.76 | 9,775,617.75 | -26.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,809,502.99 | 1,966,114.76 | 9,775,617.75 | 14,465,840.99 | 1,966,114.76 | 16,431,955.75 | 68.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | New |
| Stores | | 9712 | 284,476.00 | 0.00 | 284,476.00 | 254,476.00 | 0.00 | 254,476.00 | -10.5% |
| 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 | 1,966,114.76 | 1,966,114.76 | 0.00 | 1,966,114.76 | 1,966,114.76 | 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 | 0.00 | 0.00 | 0.00 | 5,185,300.00 | 0.00 | 5,185,300.00 | New |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,751,000.00 | 0.00 | 2,751,000.00 | 3,010,000.00 | 0.00 | 3,010,000.00 | 9.4% |
| Unassigned/Unappropriated Amount | | 9790 | 4,774,026.99 | 0.00 | 4,774,026.99 | 5,986,064.99 | 0.00 | 5,986,064.99 | 25.4% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **G. ASSETS** | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 15,876,011.01 | (9,086,897.61) | 6,789,113.40 | | | | |
| 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 | 30,000.00 | 0.00 | 30,000.00 | | | | |
| 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 | 869.85 | 0.00 | 869.85 | | | | |
| 4) Due from Grantor Government | | 9290 | 202,034.00 | 311,454.50 | 513,488.50 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 249,957.05 | 0.00 | 249,957.05 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) TOTAL, ASSETS | | | 16,358,871.91 | (8,775,443.11) | 7,583,428.80 | | | | |
| **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 | 98,124.02 | 0.14 | 98,124.16 | | | | |
| 2) Due to Grantor Governments | | 9590 | 229,225.47 | 7,295.60 | 236,521.07 | | | | |
| 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 | | | 327,349.49 | 7,295.74 | 334,645.23 | | | | |
| **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) | | | 16,031,522.42 | (8,782,738.85) | 7,248,783.57 | | | | |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | 2014-15 Estimated Actuals Restricted (B) | 2014-15 Estimated Actuals Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | 2015-16 Budget Restricted (E) | 2015-16 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 46,533,827.00 | 0.00 | 46,533,827.00 | 57,520,610.00 | 0.00 | 57,520,610.00 | 23.6% |
| Education Protection Account State Aid - Current Year | | 8012 | 10,501,170.00 | 0.00 | 10,501,170.00 | 10,441,954.00 | 0.00 | 10,441,954.00 | -0.6% |
| State Aid - Prior Years | | 8019 | (321,080.00) | 0.00 | (321,080.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions Homeowners' Exemptions | | 8021 | 206,305.00 | 0.00 | 206,305.00 | 206,305.00 | 0.00 | 206,305.00 | 0.0% |
| Timber Yield Tax | | 8022 | 10,139.00 | 0.00 | 10,139.00 | 10,139.00 | 0.00 | 10,139.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 6.00 | 0.00 | 6.00 | 6.00 | 0.00 | 6.00 | 0.0% |
| County & District Taxes Secured Roll Taxes | | 8041 | 11,586,820.00 | 0.00 | 11,586,820.00 | 11,586,820.00 | 0.00 | 11,586,820.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 598,259.00 | 0.00 | 598,259.00 | 598,259.00 | 0.00 | 598,259.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 7,936.00 | 0.00 | 7,936.00 | 7,936.00 | 0.00 | 7,936.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,441,379.00 | 0.00 | 1,441,379.00 | 1,441,379.00 | 0.00 | 1,441,379.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 49,478.00 | 0.00 | 49,478.00 | 49,478.00 | 0.00 | 49,478.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 70,614,239.00 | 0.00 | 70,614,239.00 | 81,862,886.00 | 0.00 | 81,862,886.00 | 15.9% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (896,921.00) | 0.00 | (896,921.00) | (896,921.00) | 0.00 | (896,921.00) | 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 | | | 69,717,318.00 | 0.00 | 69,717,318.00 | 80,965,965.00 | 0.00 | 80,965,965.00 | 16.1% |
| **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 | 1,581,234.00 | 1,581,234.00 | 0.00 | 1,581,234.00 | 1,581,234.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 135,945.10 | 135,945.10 | 0.00 | 105,801.00 | 105,801.00 | -22.2% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 22,285.00 | 0.00 | 22,285.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | | 3,872,255.00 | 3,872,255.00 | | 3,065,266.00 | 3,065,266.00 | -20.8% |
| NCLB: Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | 697,102.00 | 697,102.00 | | 695,000.00 | 695,000.00 | -0.3% |
| NCLB: Title III, Immigrant Educatior Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | 2014-15 Estimated Actuals Restricted (B) | 2014-15 Estimated Actuals Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | 2015-16 Budget Restricted (E) | 2015-16 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | 355,535.00 | 355,535.00 | | 200,000.00 | 200,000.00 | -43.7% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | 3011-3020, 3026-3199, 4036-4126, 5510 | 8290 | | 0.00 | 0.00 | | 80,153.00 | 80,153.00 | New |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 119,539.00 | 119,539.00 | | 0.00 | 0.00 | -100.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 6,624.13 | 579,730.00 | 586,354.13 | 0.00 | 481,176.00 | 481,176.00 | -17.9% |
| TOTAL, FEDERAL REVENUE | | | 28,909.13 | 7,341,340.10 | 7,370,249.23 | 0.00 | 6,208,630.00 | 6,208,630.00 | -15.8% |
| **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 | 898,013.00 | 0.00 | 898,013.00 | 5,490,800.00 | 0.00 | 5,490,800.00 | 511.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,152,806.00 | 274,478.00 | 1,427,284.00 | 1,104,300.00 | 293,300.00 | 1,397,600.00 | -2.1% |
| 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 | | 1,468,507.00 | 1,468,507.00 | | 1,416,163.00 | 1,416,163.00 | -3.6% |
| 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 | | 394,596.00 | 394,596.00 | | 0.00 | 0.00 | -100.0% |
| Healthy Start | 6240 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Educatior | 7210 | 8590 | | 80,000.00 | 80,000.00 | | 80,000.00 | 80,000.00 | 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 | 47,201.00 | 576,525.31 | 623,726.31 | 0.00 | 547,468.00 | 547,468.00 | -12.2% |
| TOTAL, OTHER STATE REVENUE | | | 2,098,020.00 | 2,794,106.31 | 4,892,126.31 | 6,595,100.00 | 2,336,931.00 | 8,932,031.00 | 82.6% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | 2014-15 Estimated Actuals Restricted (B) | 2014-15 Estimated Actuals Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | 2015-16 Budget Restricted (E) | 2015-16 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 4,681.00 | 0.00 | 4,681.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Interest | | 8660 | 70,000.00 | 0.00 | 70,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 90,000.00 | 1,128,368.73 | 1,218,368.73 | 83,438.00 | 852,802.00 | 936,240.00 | -23.2% |
| 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 | 137,393.91 | 222,709.05 | 360,102.96 | 100,000.00 | 0.00 | 100,000.00 | -72.2% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 8,000.00 | 8,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 2,650,711.00 | 2,650,711.00 | | 2,683,539.00 | 2,683,539.00 | 1.2% |
| 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 | | | 302,074.91 | 4,009,788.78 | 4,311,863.69 | 183,438.00 | 3,536,341.00 | 3,719,779.00 | -13.7% |
| TOTAL, REVENUES | | | 72,146,322.04 | 14,145,235.19 | 86,291,557.23 | 87,744,503.00 | 12,081,902.00 | 99,826,405.00 | 15.7% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 25,217,314.77 | 4,850,909.74 | 30,068,224.51 | 29,343,423.00 | 5,195,797.00 | 34,539,220.00 | 14.9% |
| Certificated Pupil Support Salaries | | 1200 | 534,326.75 | 1,255,392.86 | 1,789,719.61 | 911,031.00 | 1,496,816.00 | 2,407,847.00 | 34.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 3,588,233.19 | 432,545.64 | 4,020,778.83 | 3,859,080.00 | 470,375.00 | 4,329,455.00 | 7.7% |
| Other Certificated Salaries | | 1900 | 0.00 | 184,832.03 | 184,832.03 | 0.00 | 274,778.00 | 274,778.00 | 48.7% |
| TOTAL, CERTIFICATED SALARIES | | | 29,339,874.71 | 6,723,680.27 | 36,063,554.98 | 34,113,534.00 | 7,437,766.00 | 41,551,300.00 | 15.2% |
| **CLASSIFIED SALARIES** | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 948,282.96 | 2,426,545.19 | 3,374,828.15 | 565,680.00 | 2,496,010.00 | 3,061,690.00 | -9.3% |
| Classified Support Salaries | | 2200 | 5,107,569.68 | 1,448,678.15 | 6,556,247.83 | 5,618,389.00 | 1,307,871.00 | 6,926,260.00 | 5.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 914,318.99 | 234,517.32 | 1,148,836.31 | 1,020,783.00 | 202,267.00 | 1,223,050.00 | 6.5% |
| Clerical, Technical and Office Salaries | | 2400 | 3,322,627.01 | 304,469.75 | 3,627,096.76 | 3,694,766.00 | 304,645.00 | 3,999,411.00 | 10.3% |
| Other Classified Salaries | | 2900 | 131,528.25 | 1,811.09 | 133,339.34 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 10,424,326.89 | 4,416,021.50 | 14,840,348.39 | 10,899,618.00 | 4,310,793.00 | 15,210,411.00 | 2.5% |
| **EMPLOYEE BENEFITS** | | | | | | | | | |
| STRS | | 3101-3102 | 2,446,845.87 | 535,459.17 | 2,982,305.04 | 3,334,545.00 | 750,816.00 | 4,085,361.00 | 37.0% |
| PERS | | 3201-3202 | 1,104,647.65 | 408,691.81 | 1,513,339.46 | 1,249,778.00 | 412,784.00 | 1,662,562.00 | 9.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,110,246.27 | 440,413.00 | 1,550,659.27 | 1,171,350.00 | 476,661.00 | 1,648,011.00 | 6.3% |
| Health and Welfare Benefits | | 3401-3402 | 6,787,360.05 | 1,812,349.74 | 8,599,709.79 | 6,397,815.00 | 1,714,379.00 | 8,112,194.00 | -5.7% |
| Unemployment Insurance | | 3501-3502 | 18,863.06 | 5,593.86 | 24,456.92 | 19,335.00 | 5,452.00 | 24,787.00 | 1.3% |
| Workers' Compensation | | 3601-3602 | 405,718.75 | 116,994.51 | 522,713.26 | 469,736.00 | 130,464.00 | 600,200.00 | 14.8% |
| OPEB, Allocated | | 3701-3702 | 702,067.71 | 218,109.24 | 920,176.95 | 1,124,375.00 | 78,364.00 | 1,202,739.00 | 30.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 12,575,749.36 | 3,537,611.33 | 16,113,360.69 | 13,766,934.00 | 3,568,920.00 | 17,335,854.00 | 7.6% |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 530,917.35 | 1,562,114.00 | 2,093,031.35 | 572,513.00 | 285,300.00 | 857,813.00 | -59.0% |
| Books and Other Reference Materials | | 4200 | 48,738.87 | 88,505.87 | 137,244.74 | 19,735.00 | 4,000.00 | 23,735.00 | -82.7% |
| Materials and Supplies | | 4300 | 3,447,513.87 | 1,680,321.56 | 5,127,835.43 | 3,564,271.00 | 1,751,691.00 | 5,315,962.00 | 3.7% |
| Noncapitalized Equipment | | 4400 | 731,474.39 | 505,317.41 | 1,236,791.80 | 467,267.00 | 168,955.00 | 636,222.00 | -48.6% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,758,644.48 | 3,836,258.84 | 8,594,903.32 | 4,623,786.00 | 2,209,946.00 | 6,833,732.00 | -20.5% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 248,770.07 | 696,819.86 | 945,589.93 | 234,122.00 | 778,485.00 | 1,012,607.00 | 7.1% |
| Travel and Conferences | | 5200 | 176,495.54 | 165,805.12 | 342,300.66 | 156,728.00 | 96,029.00 | 252,757.00 | -26.2% |
| Dues and Memberships | | 5300 | 21,340.18 | 653.00 | 21,993.18 | 16,000.00 | 500.00 | 16,500.00 | -25.0% |
| Insurance | | 5400 - 5450 | 689,860.00 | 2,294.00 | 692,154.00 | 688,631.00 | 2,000.00 | 690,631.00 | -0.2% |
| Operations and Housekeeping Services | | 5500 | 2,736,203.00 | 0.00 | 2,736,203.00 | 2,831,000.00 | 0.00 | 2,831,000.00 | 3.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 675,027.25 | 101,091.53 | 776,118.78 | 607,365.00 | 79,723.00 | 687,088.00 | -11.5% |
| Transfers of Direct Costs | | 5710 | (235,964.08) | 235,964.08 | 0.00 | (149,212.00) | 149,212.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (51,686.06) | 642.95 | (51,043.11) | (45,358.00) | 34.00 | (45,324.00) | -11.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,748,610.29 | 1,617,202.31 | 3,365,812.60 | 1,388,847.00 | 1,252,770.00 | 2,641,617.00 | -21.5% |
| Communications | | 5900 | 404,448.11 | 16,271.16 | 420,719.27 | 374,844.00 | 22,068.00 | 396,912.00 | -5.7% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 6,413,104.30 | 2,836,744.01 | 9,249,848.31 | 6,102,967.00 | 2,380,821.00 | 8,483,788.00 | -8.3% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **CAPITAL OUTLAY** | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 189,325.00 | 0.00 | 189,325.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 772,686.00 | 1,576.00 | 774,262.00 | 55,150.00 | 820,000.00 | 875,150.00 | 13.0% |
| 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 | 0.00 | 98,582.73 | 98,582.73 | 0.00 | 0.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 423,904.00 | 53,851.00 | 477,755.00 | 99,418.00 | 0.00 | 99,418.00 | -79.2% |
| TOTAL, CAPITAL OUTLAY | | | 1,385,915.00 | 154,009.73 | 1,539,924.73 | 154,568.00 | 820,000.00 | 974,568.00 | -36.7% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 2,175,823.24 | 2,175,823.24 | 0.00 | 2,211,720.00 | 2,211,720.00 | 1.6% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 909,000.00 | 0.00 | 909,000.00 | 1,113,000.00 | 0.00 | 1,113,000.00 | 22.4% |
| All Other Transfers Out to All Others | | 7299 | 4,539.00 | 0.00 | 4,539.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 47,357.00 | 0.00 | 47,357.00 | 44,978.00 | 0.00 | 44,978.00 | -5.0% |
| Other Debt Service - Principal | | 7439 | 186,142.00 | 0.00 | 186,142.00 | 155,708.00 | 0.00 | 155,708.00 | -16.3% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,147,038.00 | 2,175,823.24 | 3,322,861.24 | 1,313,686.00 | 2,211,720.00 | 3,525,406.00 | 6.1% |
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (513,440.00) | 513,446.00 | 6.00 | (358,323.00) | 358,323.00 | 0.00 | -100.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (831,225.00) | 0.00 | (831,225.00) | (777,544.00) | 0.00 | (777,544.00) | -6.5% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,344,665.00) | 513,446.00 | (831,219.00) | (1,135,867.00) | 358,323.00 | (777,544.00) | -6.5% |
| TOTAL, EXPENDITURES | | | 64,699,987.74 | 24,193,594.92 | 88,893,582.66 | 69,839,226.00 | 23,298,289.00 | 93,137,515.00 | 4.8% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | 2014-15 Estimated Actuals Restricted (B) | 2014-15 Estimated Actuals Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | 2015-16 Budget Restricted (E) | 2015-16 Budget Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **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 | 11,223.00 | 821,983.00 | 833,206.00 | 32,552.00 | 0.00 | 32,552.00 | -96.1% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 11,223.00 | 821,983.00 | 833,206.00 | 32,552.00 | 0.00 | 32,552.00 | -96.1% |
| **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 | (9,361,355.47) | 9,361,355.47 | 0.00 | (11,216,387.00) | 11,216,387.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (9,361,355.47) | 9,361,355.47 | 0.00 | (11,216,387.00) | 11,216,387.00 | 0.00 | 0.0% |
| **TOTAL, OTHER FINANCING SOURCES/USES** (a - b + c - d + e) | | | (9,372,578.47) | 8,539,372.47 | (833,206.00) | (11,248,939.00) | 11,216,387.00 | (32,552.00) | -96.1% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 69,717,318.00 | 0.00 | 69,717,318.00 | 80,965,965.00 | 0.00 | 80,965,965.00 | 16.1% |
| 2) Federal Revenue | | 8100-8299 | 28,909.13 | 7,341,340.10 | 7,370,249.23 | 0.00 | 6,208,630.00 | 6,208,630.00 | -15.8% |
| 3) Other State Revenue | | 8300-8599 | 2,098,020.00 | 2,794,106.31 | 4,892,126.31 | 6,595,100.00 | 2,336,931.00 | 8,932,031.00 | 82.6% |
| 4) Other Local Revenue | | 8600-8799 | 302,074.91 | 4,009,788.78 | 4,311,863.69 | 183,438.00 | 3,536,341.00 | 3,719,779.00 | -13.7% |
| 5) TOTAL, REVENUES | | | 72,146,322.04 | 14,145,235.19 | 86,291,557.23 | 87,744,503.00 | 12,081,902.00 | 99,826,405.00 | 15.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 35,750,039.49 | 13,926,572.30 | 49,676,611.79 | 40,907,366.00 | 11,953,717.00 | 52,861,083.00 | 6.4% |
| 2) Instruction - Related Services | 2000-2999 | | 7,387,240.17 | 2,381,723.63 | 9,768,963.80 | 7,130,155.00 | 2,485,756.00 | 9,615,911.00 | -1.6% |
| 3) Pupil Services | 3000-3999 | | 6,279,948.71 | 3,173,706.30 | 9,453,655.01 | 6,653,885.00 | 3,439,971.00 | 10,093,856.00 | 6.8% |
| 4) Ancillary Services | 4000-4999 | | 483,719.71 | 2,240.43 | 485,960.14 | 582,972.00 | 0.00 | 582,972.00 | 20.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 4,972,859.81 | 522,037.60 | 5,494,897.41 | 5,387,688.00 | 358,323.00 | 5,746,011.00 | 4.6% |
| 8) Plant Services | 8000-8999 | | 8,565,741.85 | 2,011,491.42 | 10,577,233.27 | 7,750,074.00 | 2,848,802.00 | 10,598,876.00 | 0.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 1,160,438.00 | 2,175,823.24 | 3,336,261.24 | 1,327,086.00 | 2,211,720.00 | 3,538,806.00 | 6.1% |
| 10) TOTAL, EXPENDITURES | | | 64,699,987.74 | 24,193,594.92 | 88,893,582.66 | 69,839,226.00 | 23,298,289.00 | 93,137,515.00 | 4.8% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 7,446,334.30 | (10,048,359.73) | (2,602,025.43) | 17,905,277.00 | (11,216,387.00) | 6,688,890.00 | -357.1% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 11,223.00 | 821,983.00 | 833,206.00 | 32,552.00 | 0.00 | 32,552.00 | -96.1% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (9,361,355.47) | 9,361,355.47 | 0.00 | (11,216,387.00) | 11,216,387.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (9,372,578.47) | 8,539,372.47 | (833,206.00) | (11,248,939.00) | 11,216,387.00 | (32,552.00) | -96.1% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | 2015-16 Budget Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (1,926,244.17) | (1,508,987.26) | (3,435,231.43) | 6,656,338.00 | 0.00 | 6,656,338.00 | -293.8% |
| **F. FUND BALANCE, RESERVES** | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,735,747.16 | 3,475,102.02 | 13,210,849.18 | 7,809,502.99 | 1,966,114.76 | 9,775,617.75 | -26.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,735,747.16 | 3,475,102.02 | 13,210,849.18 | 7,809,502.99 | 1,966,114.76 | 9,775,617.75 | -26.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,735,747.16 | 3,475,102.02 | 13,210,849.18 | 7,809,502.99 | 1,966,114.76 | 9,775,617.75 | -26.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 7,809,502.99 | 1,966,114.76 | 9,775,617.75 | 14,465,840.99 | 1,966,114.76 | 16,431,955.75 | 68.1% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 30,000.00 | 0.00 | 30,000.00 | New |
| Stores | | 9712 | 284,476.00 | 0.00 | 284,476.00 | 254,476.00 | 0.00 | 254,476.00 | -10.5% |
| 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 | 1,966,114.76 | 1,966,114.76 | 0.00 | 1,966,114.76 | 1,966,114.76 | 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) | | 9780 | 0.00 | 0.00 | 0.00 | 5,185,300.00 | 0.00 | 5,185,300.00 | New |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,751,000.00 | 0.00 | 2,751,000.00 | 3,010,000.00 | 0.00 | 3,010,000.00 | 9.4% |
| Unassigned/Unappropriated Amount | | 9790 | 4,774,026.99 | 0.00 | 4,774,026.99 | 5,986,064.99 | 0.00 | 5,986,064.99 | 25.4% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 3327 | Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec 611 | 0.10 | 0.10 |
| 5640 | Medi-Cal Billing Option | 179,097.80 | 179,097.80 |
| 6230 | California Clean Energy Jobs Act | 838,456.00 | 838,456.00 |
| 6300 | Lottery:  Instructional Materials | 618,772.12 | 618,772.12 |
| 6512 | Special Ed: Mental Health Services | 269,651.97 | 269,651.97 |
| 7400 | Quality Education Investment Act | 775.50 | 775.50 |
| 7405 | Common Core State Standards Implementation | 0.09 | 0.09 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Secti | 3,792.09 | 3,792.09 |
| 9010 | Other Restricted Local | 55,569.09 | 55,569.09 |
| Total, Restricted Balance | | 1,966,114.76 | 1,966,114.76 |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 2,490,756.00 | 2,917,442.00 | 17.1% |
| 2) Federal Revenue | | 8100-8299 | 1,348.54 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 168,310.00 | 327,300.00 | 94.5% |
| 4) Other Local Revenue | | 8600-8799 | 100,186.96 | 4,000.00 | -96.0% |
| 5) TOTAL, REVENUES | | | 2,760,601.50 | 3,248,742.00 | 17.7% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,317,233.40 | 1,523,615.00 | 15.7% |
| 2) Classified Salaries | | 2000-2999 | 122,999.27 | 137,210.00 | 11.6% |
| 3) Employee Benefits | | 3000-3999 | 445,418.95 | 476,996.00 | 7.1% |
| 4) Books and Supplies | | 4000-4999 | 273,799.81 | 170,185.00 | -37.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 267,955.65 | 177,011.00 | -33.9% |
| 6) Capital Outlay | | 6000-6999 | 113,448.00 | 113,448.00 | 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 | 376,928.00 | 373,613.00 | -0.9% |
| 9) TOTAL, EXPENDITURES | | | 2,917,783.08 | 2,972,078.00 | 1.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (157,181.58) | 276,664.00 | -276.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,983.00 | 0.00 | -100.0% |
| 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 | | | 1,983.00 | 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)** | | | (155,198.58) | 276,664.00 | -278.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 453,860.21 | 298,661.63 | -34.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 453,860.21 | 298,661.63 | -34.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 453,860.21 | 298,661.63 | -34.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 298,661.63 | 575,325.63 | 92.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 57,956.66 | 57,956.66 | 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 | 240,704.97 | 517,368.97 | 114.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 718,913.77 | | |
| 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 | 14,458.00 | | |
| 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 | | | 733,371.77 | | |
| **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 | 597.46 | | |
| 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 | | | 597.46 | | |
| **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) | | | 732,774.31 | | |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | |
| Principal Apportionment State Aid - Current Year | | 8011 | 1,668,099.00 | 1,907,570.00 | 14.4% |
| Education Protection Account State Aid - Current Year | | 8012 | 474,566.00 | 471,495.00 | -0.6% |
| State Aid - Prior Years | | 8019 | (124,132.00) | 0.00 | -100.0% |
| LCFF Transfers | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 472,223.00 | 538,377.00 | 14.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 2,490,756.00 | 2,917,442.00 | 17.1% |
| **FEDERAL REVENUE** | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Immigrant Education Program | 4201 | 8290 | 0.00 | 0.00 | 0.0% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 0.00 | 0.00 | 0.0% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | 3011-3020, 3026-3199, 4036-4126, 5510 | 8290 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 1,348.54 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 1,348.54 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER STATE REVENUE** | | | | | |
| Other State Apportionments | | | | | |
| Special Education Master Plan Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 36,641.00 | 217,800.00 | 494.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 58,469.00 | 57,300.00 | -2.0% |
| School Based Coordination Program | 7250 | 8590 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 21,000.00 | 0.00 | -100.0% |
| Drug/Alcohol/Tobacco Funds | 6690 | 8590 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 52,200.00 | 52,200.00 | 0.0% |
| Healthy Start | 6240 | 8590 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.0% |
| Common Core State Standards Implementation Funds | 7405 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 168,310.00 | 327,300.00 | 94.5% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,557.00 | 0.00 | -100.0% |
| 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% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 5,320.75 | 4,000.00 | -24.8% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 90,309.21 | 0.00 | -100.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | |
| Special Education SELPA Transfers | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 100,186.96 | 4,000.00 | -96.0% |
| TOTAL, REVENUES | | | 2,760,601.50 | 3,248,742.00 | 17.7% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,116,806.32 | 1,303,357.00 | 16.7% |
| Certificated Pupil Support Salaries | | 1200 | 79,271.00 | 86,563.00 | 9.2% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 121,156.08 | 133,695.00 | 10.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 1,317,233.40 | 1,523,615.00 | 15.7% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 35,401.23 | 42,181.00 | 19.2% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 87,598.04 | 95,029.00 | 8.5% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 122,999.27 | 137,210.00 | 11.6% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 106,233.54 | 142,571.00 | 34.2% |
| PERS | | 3201-3202 | 31,045.73 | 35,198.00 | 13.4% |
| OASDI/Medicare/Alternative | | 3301-3302 | 32,937.68 | 39,824.00 | 20.9% |
| Health and Welfare Benefits | | 3401-3402 | 233,128.93 | 240,220.00 | 3.0% |
| Unemployment Insurance | | 3501-3502 | 721.83 | 748.00 | 3.6% |
| Workers' Compensation | | 3601-3602 | 19,364.24 | 18,435.00 | -4.8% |
| OPEB, Allocated | | 3701-3702 | 21,987.00 | 0.00 | -100.0% |
| 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 | | | 445,418.95 | 476,996.00 | 7.1% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 46,780.00 | 16,886.00 | -63.9% |
| Books and Other Reference Materials | | 4200 | 600.00 | 600.00 | 0.0% |
| Materials and Supplies | | 4300 | 200,066.76 | 134,346.00 | -32.8% |
| Noncapitalized Equipment | | 4400 | 26,353.05 | 18,353.00 | -30.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 273,799.81 | 170,185.00 | -37.8% |

| 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 | 67,488.28 | 8,406.00 | -87.5% |
| Dues and Memberships | | 5300 | 3,095.00 | 3,095.00 | 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 | 37,689.00 | 16,089.00 | -57.3% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 14,915.92 | 7,649.00 | -48.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 141,893.05 | 138,897.00 | -2.1% |
| Communications | | 5900 | 2,874.40 | 2,875.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 267,955.65 | 177,011.00 | -33.9% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 97,200.00 | 97,200.00 | 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 | 16,248.00 | 16,248.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 113,448.00 | 113,448.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 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 | | 7310 | 0.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | 376,928.00 | 373,613.00 | -0.9% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 376,928.00 | 373,613.00 | -0.9% |
| TOTAL, EXPENDITURES | | | 2,917,783.08 | 2,972,078.00 | 1.9% |

| 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 | 1,983.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 1,983.00 | 0.00 | -100.0% |
| **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) | | | 1,983.00 | 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 | 2,490,756.00 | 2,917,442.00 | 17.1% |
| 2) Federal Revenue | | 8100-8299 | 1,348.54 | 0.00 | -100.0% |
| 3) Other State Revenue | | 8300-8599 | 168,310.00 | 327,300.00 | 94.5% |
| 4) Other Local Revenue | | 8600-8799 | 100,186.96 | 4,000.00 | -96.0% |
| 5) TOTAL, REVENUES | | | 2,760,601.50 | 3,248,742.00 | 17.7% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 1,995,673.61 | 2,018,475.00 | 1.1% |
| 2) Instruction - Related Services | 2000-2999 | | 230,145.12 | 246,923.00 | 7.3% |
| 3) Pupil Services | 3000-3999 | | 166,842.95 | 178,736.00 | 7.1% |
| 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 | | 376,928.00 | 373,613.00 | -0.9% |
| 8) Plant Services | 8000-8999 | | 148,193.40 | 154,331.00 | 4.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,917,783.08 | 2,972,078.00 | 1.9% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (157,181.58) | 276,664.00 | -276.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 1,983.00 | 0.00 | -100.0% |
| 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 | | | 1,983.00 | 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)** | | | (155,198.58) | 276,664.00 | -278.3% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 453,860.21 | 298,661.63 | -34.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 453,860.21 | 298,661.63 | -34.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 453,860.21 | 298,661.63 | -34.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 298,661.63 | 575,325.63 | 92.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 57,956.66 | 57,956.66 | 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 | 240,704.97 | 517,368.97 | 114.9% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 6230 | California Clean Energy Jobs Act | 52,200.00 | 52,200.00 |
| 6300 | Lottery: Instructional Materials | 5,755.94 | 5,755.94 |
| 7405 | Common Core State Standards Implementation | 0.72 | 0.72 |
| Total, Restricted Balance | | 57,956.66 | 57,956.66 |

| 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 | 500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 60,577.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 27,460.00 | 0.00 | -100.0% |
| 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 | | | 88,037.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (87,537.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 11,223.00 | 0.00 | -100.0% |
| 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 | | | 11,223.00 | 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)** | | | (76,314.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 76,415.82 | 101.82 | -99.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 76,415.82 | 101.82 | -99.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 76,415.82 | 101.82 | -99.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 101.82 | 101.82 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 101.21 | 101.21 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.61 | 0.61 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 47,532.15 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 47,532.15 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 47,532.15 | | |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 500.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 500.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 60,577.00 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 60,577.00 | 0.00 | -100.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 7,008.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,355.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 15,389.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 30.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 678.00 | 0.00 | -100.0% |
| 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 | | | 27,460.00 | 0.00 | -100.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO - TRANSFERS OF INDIRECT COSTS** | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 88,037.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 11,223.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 11,223.00 | 0.00 | -100.0% |
| **INTERFUND TRANSFERS OUT** | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| **USES** | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 11,223.00 | 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 | 500.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 88,037.00 | 0.00 | -100.0% |
| 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 | | | 88,037.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (87,537.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 11,223.00 | 0.00 | -100.0% |
| 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 | | | 11,223.00 | 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)** | | | (76,314.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 76,415.82 | 101.82 | -99.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 76,415.82 | 101.82 | -99.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 76,415.82 | 101.82 | -99.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 101.82 | 101.82 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 101.21 | 101.21 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.61 | 0.61 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 101.21 | 101.21 |
| Total, Restricted Balance | | 101.21 | 101.21 |

| 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 | 177,767.00 | 177,767.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,812,036.00 | 1,807,215.00 | -0.3% |
| 4) Other Local Revenue | | 8600-8799 | 24,871.58 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,014,674.58 | 1,984,982.00 | -1.5% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 634,623.00 | 744,430.00 | 17.3% |
| 2) Classified Salaries | | 2000-2999 | 522,889.00 | 511,088.00 | -2.3% |
| 3) Employee Benefits | | 3000-3999 | 363,262.00 | 368,492.00 | 1.4% |
| 4) Books and Supplies | | 4000-4999 | 293,685.70 | 208,736.00 | -28.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 72,339.88 | 57,496.00 | -20.5% |
| 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 | 126,411.00 | 132,292.00 | 4.7% |
| 9) TOTAL, EXPENDITURES | | | 2,013,210.58 | 2,022,534.00 | 0.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 1,464.00 | (37,552.00) | -2665.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 32,552.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 32,552.00 | New |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,464.00 | (5,000.00) | -441.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 143,352.75 | 144,816.75 | 1.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 143,352.75 | 144,816.75 | 1.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 143,352.75 | 144,816.75 | 1.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 144,816.75 | 139,816.75 | -3.5% |
| 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 | | 9740 | 97,940.07 | 97,940.07 | 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 | 46,876.68 | 41,876.68 | -10.7% |
| 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 | 232,154.43 | | |
| 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 | 87,988.54 | | |
| 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 | | | 320,142.97 | | |
| **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 | 451.90 | | |
| 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 | | | 451.90 | | |
| **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) | | | 319,691.07 | | |

| 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 | 177,767.00 | 177,767.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 177,767.00 | 177,767.00 | 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 | 1,802,215.00 | 1,802,215.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 9,821.00 | 5,000.00 | -49.1% |
| TOTAL, OTHER STATE REVENUE | | | 1,812,036.00 | 1,807,215.00 | -0.3% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,125.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 7,641.01 | 0.00 | -100.0% |
| 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 | 15,105.57 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 24,871.58 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 2,014,674.58 | 1,984,982.00 | -1.5% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 488,576.00 | 595,017.00 | 21.8% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 146,047.00 | 149,413.00 | 2.3% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 634,623.00 | 744,430.00 | 17.3% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 451,259.00 | 433,207.00 | -4.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 71,630.00 | 77,881.00 | 8.7% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 522,889.00 | 511,088.00 | -2.3% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 34,514.00 | 53,081.00 | 53.8% |
| PERS | | 3201-3202 | 62,830.00 | 75,357.00 | 19.9% |
| OASDI/Medicare/Alternative | | 3301-3302 | 61,598.00 | 65,526.00 | 6.4% |
| Health and Welfare Benefits | | 3401-3402 | 165,959.00 | 159,994.00 | -3.6% |
| Unemployment Insurance | | 3501-3502 | 539.00 | 586.00 | 8.7% |
| Workers' Compensation | | 3601-3602 | 11,241.00 | 13,948.00 | 24.1% |
| OPEB, Allocated | | 3701-3702 | 26,581.00 | 0.00 | -100.0% |
| 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 | | | 363,262.00 | 368,492.00 | 1.4% |
| **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 | 214,280.70 | 177,781.00 | -17.0% |
| Noncapitalized Equipment | | 4400 | 79,405.00 | 30,955.00 | -61.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 293,685.70 | 208,736.00 | -28.9% |

| 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 | 8,832.00 | 8,410.00 | -4.8% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 180.00 | 180.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,388.00 | 1,388.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 30,953.00 | 30,916.00 | -0.1% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 28,958.88 | 14,644.00 | -49.4% |
| Communications | | 5900 | 2,028.00 | 1,958.00 | -3.5% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 72,339.88 | 57,496.00 | -20.5% |
| **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 | 126,411.00 | 132,292.00 | 4.7% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 126,411.00 | 132,292.00 | 4.7% |
| TOTAL, EXPENDITURES | | | 2,013,210.58 | 2,022,534.00 | 0.5% |

| 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 | 32,552.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 32,552.00 | New |
| **INTERFUND TRANSFERS OUT** | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| **OTHER SOURCES/USES** | | | | | |
| **SOURCES** | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from 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 | 32,552.00 | New |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 177,767.00 | 177,767.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,812,036.00 | 1,807,215.00 | -0.3% |
| 4) Other Local Revenue | | 8600-8799 | 24,871.58 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,014,674.58 | 1,984,982.00 | -1.5% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 1,504,238.58 | 1,561,275.00 | 3.8% |
| 2) Instruction - Related Services | 2000-2999 | | 318,026.00 | 327,057.00 | 2.8% |
| 3) Pupil Services | 3000-3999 | | 1,580.00 | 1,730.00 | 9.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 126,411.00 | 132,292.00 | 4.7% |
| 8) Plant Services | 8000-8999 | | 62,955.00 | 180.00 | -99.7% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 2,013,210.58 | 2,022,534.00 | 0.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,464.00 | (37,552.00) | -2665.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 32,552.00 | New |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 32,552.00 | New |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 1,464.00 | (5,000.00) | -441.5% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 143,352.75 | 144,816.75 | 1.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 143,352.75 | 144,816.75 | 1.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 143,352.75 | 144,816.75 | 1.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 144,816.75 | 139,816.75 | -3.5% |
| 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 | | 9740 | 97,940.07 | 97,940.07 | 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 | 46,876.68 | 41,876.68 | -10.7% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 6130 | Child Development: Center-Based Reserve Account | 85,673.10 | 85,673.10 |
| 9010 | Other Restricted Local | 12,266.97 | 12,266.97 |
| Total, Restricted Balance | | 97,940.07 | 97,940.07 |

| 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 | 5,323,114.76 | 4,883,000.00 | -8.3% |
| 3) Other State Revenue | | 8300-8599 | 402,000.00 | 397,000.00 | -1.2% |
| 4) Other Local Revenue | | 8600-8799 | 399,250.00 | 356,000.00 | -10.8% |
| 5) TOTAL, REVENUES | | | 6,124,364.76 | 5,636,000.00 | -8.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,232,514.00 | 2,097,987.00 | -6.0% |
| 3) Employee Benefits | | 3000-3999 | 1,045,952.00 | 918,974.00 | -12.1% |
| 4) Books and Supplies | | 4000-4999 | 2,394,554.57 | 2,170,820.00 | -9.3% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 144,469.19 | 130,074.00 | -10.0% |
| 6) Capital Outlay | | 6000-6999 | 58,851.00 | 25,000.00 | -57.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 327,886.00 | 271,639.00 | -17.2% |
| 9) TOTAL, EXPENDITURES | | | 6,204,226.76 | 5,614,494.00 | -9.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (79,862.00) | 21,506.00 | -126.9% |
| **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)** | | | (79,862.00) | 21,506.00 | -126.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,401,856.96 | 1,321,994.96 | -5.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,401,856.96 | 1,321,994.96 | -5.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,401,856.96 | 1,321,994.96 | -5.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,321,994.96 | 1,343,500.96 | 1.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,910.00 | 0.00 | -100.0% |
| Stores | | 9712 | 147,489.34 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,172,595.62 | 1,343,500.96 | 14.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 257,815.55 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 1,910.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 12,496.77 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 147,489.34 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 419,711.66 | | |
| **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 | 28,716.96 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Unearned Revenue | | 9650 | 3,591.31 | | |
| 6) TOTAL, LIABILITIES | | | 32,308.27 | | |
| **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) | | | 387,403.39 | | |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| Child Nutrition Programs | | 8220 | 5,289,263.76 | 4,883,000.00 | -7.7% |
| All Other Federal Revenue | | 8290 | 33,851.00 | 0.00 | -100.0% |
| TOTAL, FEDERAL REVENUE | | | 5,323,114.76 | 4,883,000.00 | -8.3% |
| **OTHER STATE REVENUE** | | | | | |
| Child Nutrition Programs | | 8520 | 402,000.00 | 397,000.00 | -1.2% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 402,000.00 | 397,000.00 | -1.2% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 390,000.00 | 345,000.00 | -11.5% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,000.00 | 8,000.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,250.00 | 3,000.00 | 140.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 399,250.00 | 356,000.00 | -10.8% |
| TOTAL, REVENUES | | | 6,124,364.76 | 5,636,000.00 | -8.0% |

| 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 | 1,991,311.00 | 1,855,776.00 | -6.8% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 108,192.00 | 114,724.00 | 6.0% |
| Clerical, Technical and Office Salaries | | 2400 | 127,011.00 | 127,487.00 | 0.4% |
| Other Classified Salaries | | 2900 | 6,000.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 2,232,514.00 | 2,097,987.00 | -6.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 187,827.00 | 207,703.00 | 10.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 160,261.00 | 147,488.00 | -8.0% |
| Health and Welfare Benefits | | 3401-3402 | 607,158.00 | 539,377.00 | -11.2% |
| Unemployment Insurance | | 3501-3502 | 1,044.00 | 964.00 | -7.7% |
| Workers' Compensation | | 3601-3602 | 19,662.00 | 23,442.00 | 19.2% |
| OPEB, Allocated | | 3701-3702 | 70,000.00 | 0.00 | -100.0% |
| 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 | | | 1,045,952.00 | 918,974.00 | -12.1% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 164,415.58 | 164,440.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 12,000.00 | 12,000.00 | 0.0% |
| Food | | 4700 | 2,218,138.99 | 1,994,380.00 | -10.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,394,554.57 | 2,170,820.00 | -9.3% |

| 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 | 7,500.00 | 7,500.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 5,840.00 | 5,840.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 68,775.00 | 51,775.00 | -24.7% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (645.81) | 1,959.00 | -403.3% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 51,000.00 | 51,000.00 | 0.0% |
| Communications | | 5900 | 12,000.00 | 12,000.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 144,469.19 | 130,074.00 | -10.0% |
| **CAPITAL OUTLAY** | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 58,851.00 | 25,000.00 | -57.5% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 58,851.00 | 25,000.00 | -57.5% |
| **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 | 327,886.00 | 271,639.00 | -17.2% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 327,886.00 | 271,639.00 | -17.2% |
| TOTAL, EXPENDITURES | | | 6,204,226.76 | 5,614,494.00 | -9.5% |

| 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 | 5,323,114.76 | 4,883,000.00 | -8.3% |
| 3) Other State Revenue | | 8300-8599 | 402,000.00 | 397,000.00 | -1.2% |
| 4) Other Local Revenue | | 8600-8799 | 399,250.00 | 356,000.00 | -10.8% |
| 5) TOTAL, REVENUES | | | 6,124,364.76 | 5,636,000.00 | -8.0% |
| **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 | | 5,870,500.76 | 5,337,015.00 | -9.1% |
| 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 | | 327,886.00 | 271,639.00 | -17.2% |
| 8) Plant Services | 8000-8999 | | 5,840.00 | 5,840.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 6,204,226.76 | 5,614,494.00 | -9.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (79,862.00) | 21,506.00 | -126.9% |
| **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)** | | | (79,862.00) | 21,506.00 | -126.9% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,401,856.96 | 1,321,994.96 | -5.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,401,856.96 | 1,321,994.96 | -5.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,401,856.96 | 1,321,994.96 | -5.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,321,994.96 | 1,343,500.96 | 1.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 1,910.00 | 0.00 | -100.0% |
| Stores | | 9712 | 147,489.34 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,172,595.62 | 1,343,500.96 | 14.6% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 1,172,595.62 | 1,343,500.96 |
| Total, Restricted Balance | | 1,172,595.62 | 1,343,500.96 |

| 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 | 2,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,000.00 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 284,766.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 135,709.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 420,002.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 840,477.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (838,477.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 820,000.00 | 0.00 | -100.0% |
| 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 | | | 820,000.00 | 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)** | | | (18,477.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,477.77 | 0.77 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,477.77 | 0.77 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,477.77 | 0.77 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.77 | 0.77 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.77 | 0.77 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 667,014.47 | | |
| 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 | | | 667,014.47 | | |
| **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) | | | 667,014.47 | | |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **LCFF SOURCES** | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 2,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CLASSIFIED SALARIES** | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 240,616.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 44,150.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 284,766.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| 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 | 135,709.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 135,709.00 | 0.00 | -100.0% |
| **CAPITAL OUTLAY** | | | | | |
| Land Improvements | | 6170 | 300,000.00 | 0.00 | -100.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,500.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 118,502.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 420,002.00 | 0.00 | -100.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 840,477.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 820,000.00 | 0.00 | -100.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 820,000.00 | 0.00 | -100.0% |
| **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) | | | 820,000.00 | 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 | 2,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,000.00 | 0.00 | -100.0% |
| **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 | | 840,477.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 840,477.00 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (838,477.00) | 0.00 | -100.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 820,000.00 | 0.00 | -100.0% |
| 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 | | | 820,000.00 | 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)** | | | (18,477.00) | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 18,477.77 | 0.77 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 18,477.77 | 0.77 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 18,477.77 | 0.77 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.77 | 0.77 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.77 | 0.77 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 29,699.00 | 250.00 | -99.2% |
| 5) TOTAL, REVENUES | | | 29,699.00 | 250.00 | -99.2% |
| **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 | 12,895.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 13,592.00 | 2,100.00 | -84.5% |
| 6) Capital Outlay | | 6000-6999 | 495,043.00 | 177,081.00 | -64.2% |
| 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 | | | 521,530.00 | 179,181.00 | -65.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (491,831.00) | (178,931.00) | -63.6% |
| **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)** | | | (491,831.00) | (178,931.00) | -63.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 670,762.15 | 178,931.15 | -73.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 670,762.15 | 178,931.15 | -73.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 670,762.15 | 178,931.15 | -73.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 178,931.15 | 0.15 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 178,931.15 | 0.15 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 410,269.61 | | |
| 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 | 5,944.58 | | |
| 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 | | | 416,214.19 | | |
| **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 | 3,143.51 | | |
| 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 | | | 3,143.51 | | |
| **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) | | | 413,070.68 | | |

| 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 | 5,000.00 | 250.00 | -95.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 24,699.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 29,699.00 | 250.00 | -99.2% |
| TOTAL, REVENUES | | | 29,699.00 | 250.00 | -99.2% |

| 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 | 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 | 12,895.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 12,895.00 | 0.00 | -100.0% |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,322.00 | 0.00 | -100.0% |
| 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 | 20.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 12,232.00 | 2,100.00 | -82.8% |
| Communications | | 5900 | 18.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 13,592.00 | 2,100.00 | -84.5% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 316,891.00 | 167,081.00 | -47.3% |
| Buildings and Improvements of Buildings | | 6200 | 178,152.00 | 10,000.00 | -94.4% |
| 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 | | | 495,043.00 | 177,081.00 | -64.2% |
| **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 | | | 521,530.00 | 179,181.00 | -65.6% |

| 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 | 29,699.00 | 250.00 | -99.2% |
| 5) TOTAL, REVENUES | | | 29,699.00 | 250.00 | -99.2% |
| **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 | | 521,530.00 | 179,181.00 | -65.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 521,530.00 | 179,181.00 | -65.6% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (491,831.00) | (178,931.00) | -63.6% |
| **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)** | | | (491,831.00) | (178,931.00) | -63.6% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 670,762.15 | 178,931.15 | -73.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 670,762.15 | 178,931.15 | -73.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 670,762.15 | 178,931.15 | -73.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 178,931.15 | 0.15 | -100.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 178,931.15 | 0.15 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 178,931.15 | 0.15 |
| Total, Restricted Balance | | 178,931.15 | 0.15 |

| 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 | 665,760.00 | 540,000.00 | -18.9% |
| 5) TOTAL, REVENUES | | | 665,760.00 | 540,000.00 | -18.9% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 41,116.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 12,052.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 118,130.00 | 5,000.00 | -95.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 104,900.00 | 12,361.00 | -88.2% |
| 6) Capital Outlay | | 6000-6999 | 1,748,008.00 | 30,000.00 | -98.3% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 136,068.76 | 552,994.00 | 306.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,160,274.76 | 600,355.00 | -72.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (1,494,514.76) | (60,355.00) | -96.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 250,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 103,740.00 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (353,740.00) | 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)** | | | (1,848,254.76) | (60,355.00) | -96.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,373,682.19 | 525,427.43 | -77.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,373,682.19 | 525,427.43 | -77.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,373,682.19 | 525,427.43 | -77.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 525,427.43 | 465,072.43 | -11.5% |
| 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 | | 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 | 525,427.43 | 465,072.43 | -11.5% |
| 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 | 874,670.38 | | |
| 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 | 893.73 | | |
| 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 | | | 875,564.11 | | |
| **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 | 137.57 | | |
| 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 | | | 137.57 | | |
| **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) | | | 875,426.54 | | |

| 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 | 15,750.00 | 15,000.00 | -4.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 650,000.00 | 525,000.00 | -19.2% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 10.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 665,760.00 | 540,000.00 | -18.9% |
| TOTAL, REVENUES | | | 665,760.00 | 540,000.00 | -18.9% |

| 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 | 10,114.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 31,002.00 | 0.00 | -100.0% |
| 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 | | | 41,116.00 | 0.00 | -100.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 3,762.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,869.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 5,168.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 20.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 166.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 67.00 | 0.00 | -100.0% |
| 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 | | | 12,052.00 | 0.00 | -100.0% |
| **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 | 85,700.00 | 5,000.00 | -94.2% |
| Noncapitalized Equipment | | 4400 | 32,430.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 118,130.00 | 5,000.00 | -95.8% |

| 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 | 1,100.00 | 500.00 | -54.5% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,371.00 | 1,371.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 5,800.00 | 4,800.00 | -17.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 95,548.00 | 4,590.00 | -95.2% |
| Communications | | 5900 | 1,081.00 | 1,100.00 | 1.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 104,900.00 | 12,361.00 | -88.2% |
| **CAPITAL OUTLAY** | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 11,630.00 | 5,000.00 | -57.0% |
| Buildings and Improvements of Buildings | | 6200 | 1,736,378.00 | 25,000.00 | -98.6% |
| 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 | | | 1,748,008.00 | 30,000.00 | -98.3% |
| **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 | 136,068.76 | 127,994.00 | -5.9% |
| Other Debt Service - Principal | | 7439 | 0.00 | 425,000.00 | New |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 136,068.76 | 552,994.00 | 306.4% |
| TOTAL, EXPENDITURES | | | 2,160,274.76 | 600,355.00 | -72.2% |

| 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 | 250,000.00 | 0.00 | -100.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 250,000.00 | 0.00 | -100.0% |
| **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 | 103,740.00 | 0.00 | -100.0% |
| (d) TOTAL, USES | | | 103,740.00 | 0.00 | -100.0% |
| **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) | | | (353,740.00) | 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 | 665,760.00 | 540,000.00 | -18.9% |
| 5) TOTAL, REVENUES | | | 665,760.00 | 540,000.00 | -18.9% |
| **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 | | 160,182.00 | 10,271.00 | -93.6% |
| 8) Plant Services | 8000-8999 | | 1,859,434.00 | 32,500.00 | -98.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 140,658.76 | 557,584.00 | 296.4% |
| 10) TOTAL, EXPENDITURES | | | 2,160,274.76 | 600,355.00 | -72.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (1,494,514.76) | (60,355.00) | -96.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 250,000.00 | 0.00 | -100.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 103,740.00 | 0.00 | -100.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (353,740.00) | 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)** | | | (1,848,254.76) | (60,355.00) | -96.7% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,373,682.19 | 525,427.43 | -77.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,373,682.19 | 525,427.43 | -77.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,373,682.19 | 525,427.43 | -77.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | 525,427.43 | 465,072.43 | -11.5% |
| 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 | | 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 | 525,427.43 | 465,072.43 | -11.5% |
| 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 |
|---|---|---|---|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,000.00 | 0.00 | -100.0% |
| **B. EXPENDITURES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 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)** | | | 1,000.00 | 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)** | | | 1,000.00 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 140,936.80 | 141,936.80 | 0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 140,936.80 | 141,936.80 | 0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 140,936.80 | 141,936.80 | 0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 141,936.80 | 141,936.80 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 141,936.80 | 141,936.80 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 141,948.84 | | |
| 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 | | | 141,948.84 | | |
| **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) | | | 141,948.84 | | |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | |
| School Facilities Apportionments | | 8545 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,000.00 | 0.00 | -100.0% |

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

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

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

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

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **A. REVENUES** | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,000.00 | 0.00 | -100.0% |
| **B. EXPENDITURES (Objects 1000-7999)** | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 1,000.00 | 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)** | | | 1,000.00 | 0.00 | -100.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 140,936.80 | 141,936.80 | 0.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 140,936.80 | 141,936.80 | 0.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 140,936.80 | 141,936.80 | 0.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 141,936.80 | 141,936.80 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 141,936.80 | 141,936.80 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 7710 | State School Facilities Projects | 141,936.80 | 141,936.80 |
| Total, Restricted Balance | | 141,936.80 | 141,936.80 |

| 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 | 100.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,668,445.00 | 4,302,032.00 | 61.2% |
| 5) TOTAL, REVENUES | | | 2,668,545.00 | 4,302,032.00 | 61.2% |
| **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 | 2,668,545.00 | 4,302,032.00 | 61.2% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,668,545.00 | 4,302,032.00 | 61.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,451,794.75 | 2,451,794.75 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,451,794.75 | 2,451,794.75 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,451,794.75 | 2,451,794.75 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,451,794.75 | 2,451,794.75 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,451,794.75 | 2,451,794.75 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,273,772.52 | | |
| 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 | | | 2,273,772.52 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 2,273,772.52 | | |

| 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 | 100.00 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 100.00 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 2,638,800.00 | 4,302,032.00 | 63.0% |
| Unsecured Roll | | 8612 | 125.00 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 20.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 20,000.00 | 0.00 | -100.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 9,500.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 2,668,445.00 | 4,302,032.00 | 61.2% |
| TOTAL, REVENUES | | | 2,668,545.00 | 4,302,032.00 | 61.2% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 1,565,871.00 | 2,857,032.00 | 82.5% |
| Other Debt Service - Principal | | 7439 | 1,102,674.00 | 1,445,000.00 | 31.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,668,545.00 | 4,302,032.00 | 61.2% |
| TOTAL, EXPENDITURES | | | 2,668,545.00 | 4,302,032.00 | 61.2% |

| 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 | 100.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,668,445.00 | 4,302,032.00 | 61.2% |
| 5) TOTAL, REVENUES | | | 2,668,545.00 | 4,302,032.00 | 61.2% |
| **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 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 2,668,545.00 | 4,302,032.00 | 61.2% |
| 10) TOTAL, EXPENDITURES | | | 2,668,545.00 | 4,302,032.00 | 61.2% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,451,794.75 | 2,451,794.75 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,451,794.75 | 2,451,794.75 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,451,794.75 | 2,451,794.75 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,451,794.75 | 2,451,794.75 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 2,451,794.75 | 2,451,794.75 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 2,451,794.75 | 2,451,794.75 |
| Total, Restricted Balance | | 2,451,794.75 | 2,451,794.75 |

| 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 | 100.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,846,057.00 | 1,928,406.00 | 4.5% |
| 5) TOTAL, REVENUES | | | 1,846,157.00 | 1,928,406.00 | 4.5% |
| **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 | 1,846,157.00 | 1,928,406.00 | 4.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,846,157.00 | 1,928,406.00 | 4.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,730,379.81 | 1,730,379.81 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,730,379.81 | 1,730,379.81 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,730,379.81 | 1,730,379.81 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,730,379.81 | 1,730,379.81 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,730,379.81 | 1,730,379.81 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,147,175.32 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) TOTAL, ASSETS | | | 1,147,175.32 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |
| **I. LIABILITIES** | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Unearned Revenue | | 9650 | 0.00 | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. FUND EQUITY** | | | | | |
| Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2) | | | 1,147,175.32 | | |

| 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 | 100.00 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 100.00 | 0.00 | -100.0% |
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 1,819,912.00 | 1,928,406.00 | 6.0% |
| Unsecured Roll | | 8612 | 125.00 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 20.00 | 0.00 | -100.0% |
| Supplemental Taxes | | 8614 | 20,000.00 | 0.00 | -100.0% |
| Non-Ad Valorem Taxes | | | | | |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,846,057.00 | 1,928,406.00 | 4.5% |
| TOTAL, REVENUES | | | 1,846,157.00 | 1,928,406.00 | 4.5% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 0.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 1,536,157.00 | 1,528,406.00 | -0.5% |
| Other Debt Service - Principal | | 7439 | 310,000.00 | 400,000.00 | 29.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,846,157.00 | 1,928,406.00 | 4.5% |
| TOTAL, EXPENDITURES | | | 1,846,157.00 | 1,928,406.00 | 4.5% |

| 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** | | | | | |
| 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 | 100.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,846,057.00 | 1,928,406.00 | 4.5% |
| 5) TOTAL, REVENUES | | | 1,846,157.00 | 1,928,406.00 | 4.5% |
| **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 | 1,846,157.00 | 1,928,406.00 | 4.5% |
| 10) TOTAL, EXPENDITURES | | | 1,846,157.00 | 1,928,406.00 | 4.5% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | 0.00 | 0.00 | 0.0% |
| **D. OTHER FINANCING SOURCES/USES** | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 0.00 | 0.00 | 0.0% |
| **F. FUND BALANCE, RESERVES** | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,730,379.81 | 1,730,379.81 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,730,379.81 | 1,730,379.81 | 0.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,730,379.81 | 1,730,379.81 | 0.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,730,379.81 | 1,730,379.81 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,730,379.81 | 1,730,379.81 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 1,730,379.81 | 1,730,379.81 |
| Total, Restricted Balance | | 1,730,379.81 | 1,730,379.81 |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 407,280.00 | 407,280.00 | 782.35 | 2,559.00 | (404,721.00) | -99.4% |
| 5) TOTAL, REVENUES | | | 407,280.00 | 407,280.00 | 782.35 | 2,559.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 4,451,939.00 | 4,451,939.00 | (4,451,939.00) | New |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 4,451,939.00 | 4,451,939.00 | | |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | 407,280.00 | 407,280.00 | (4,451,156.65) | (4,449,380.00) | | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | New |
| b) Transfers Out | | 7600-7629 | 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 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 250,000.00 | 250,000.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | 407,280.00 | 407,280.00 | (4,201,156.65) | (4,199,380.00) | | |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 4,202,491.38 | 4,202,491.38 | New |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 4,202,491.38 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 4,202,491.38 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 407,280.00 | 407,280.00 | | 3,111.38 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 407,280.00 | 407,280.00 | | 3,111.38 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **FEDERAL REVENUE** | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER STATE REVENUE** | | | | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **OTHER LOCAL REVENUE** | | | | | | | | |
| Interest | | 8660 | 2,559.00 | 2,559.00 | 782.35 | 2,559.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 404,721.00 | 404,721.00 | 0.00 | 0.00 | (404,721.00) | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 407,280.00 | 407,280.00 | 782.35 | 2,559.00 | (404,721.00) | -99.4% |
| TOTAL, REVENUES | | | 407,280.00 | 407,280.00 | 782.35 | 2,559.00 | | |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 4,451,939.00 | 4,451,939.00 | (4,451,939.00) | New |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 4,451,939.00 | 4,451,939.00 | (4,451,939.00) | New |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 4,451,939.00 | 4,451,939.00 | | |
| **INTERFUND TRANSFERS** | | | | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | New |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 250,000.00 | 250,000.00 | 250,000.00 | New |
| **INTERFUND TRANSFERS OUT** | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 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 | 0.0% |
| **OTHER SOURCES/USES** | | | | | | | | |
| **SOURCES** | | | | | | | | |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 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 | 0.0% |
| (c) TOTAL, SOURCES | | | 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 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| **CONTRIBUTIONS** | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 250,000.00 | 250,000.00 | | |

| Resource | Description | 2014/15 Projected Year Totals |
|---|---|---|
| 9010 | Other Restricted Local | 3,111.38 |
| Total, Restricted Balance | | 3,111.38 |

| 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 | 3,493.64 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,493.64 | 0.00 | -100.0% |
| **B. EXPENSES** | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 7,911.70 | 0.00 | -100.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 7,911.70 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)** | | | (4,418.06) | 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 NET POSITION (C + D4)** | | | (4,418.06) | 0.00 | -100.0% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 268,783.74 | 264,365.68 | -1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 268,783.74 | 264,365.68 | -1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 268,783.74 | 264,365.68 | -1.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 264,365.68 | 264,365.68 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 264,365.68 | 264,365.68 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **G. ASSETS** | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 265,709.17 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 265,709.17 | | |
| **H. DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | | |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **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) Long-Term Liabilities | | | | | |
| a) Net Pension Liability | | 9663 | 0.00 | | |
| b) Net OPEB Obligation | | 9664 | 0.00 | | |
| c) Compensated Absences | | 9665 | 0.00 | | |
| d) COPs Payable | | 9666 | 0.00 | | |
| e) Capital Leases Payable | | 9667 | 0.00 | | |
| f) Lease Revenue Bonds Payable | | 9668 | 0.00 | | |
| g) Other General Long-Term Liabilities | | 9669 | 0.00 | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| **J. DEFERRED INFLOWS OF RESOURCES** | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | | |
| **K. NET POSITION** | | | | | |
| Net Position, June 30 (G10 + H2) - (I7 + J2) | | | 265,709.17 | | |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **OTHER LOCAL REVENUE** | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,789.94 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 1,703.70 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,493.64 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 3,493.64 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **CERTIFICATED SALARIES** | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **CLASSIFIED SALARIES** | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| **EMPLOYEE BENEFITS** | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| **BOOKS AND SUPPLIES** | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **SERVICES AND OTHER OPERATING EXPENSES** | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 0.00 | 0.00 | 0.0% |
| **DEPRECIATION** | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| **OTHER OUTGO (excluding Transfers of Indirect Costs)** | | | | | |
| All Other Transfers Out to All Others | | 7299 | 7,911.70 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 7,911.70 | 0.00 | -100.0% |
| TOTAL, EXPENSES | | | 7,911.70 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|---|---|---|---|---|
| **INTERFUND TRANSFERS** | | | | | |
| **INTERFUND TRANSFERS IN** | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 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 + 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 | 3,493.64 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 3,493.64 | 0.00 | -100.0% |
| **B. EXPENSES (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 | 7,911.70 | 0.00 | -100.0% |
| 10) TOTAL, EXPENSES | | | 7,911.70 | 0.00 | -100.0% |
| **C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)** | | | (4,418.06) | 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 NET POSITION (C + D4)** | | | (4,418.06) | 0.00 | -100.0% |
| **F. NET POSITION** | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 268,783.74 | 264,365.68 | -1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 268,783.74 | 264,365.68 | -1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 268,783.74 | 264,365.68 | -1.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 264,365.68 | 264,365.68 | 0.0% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 264,365.68 | 264,365.68 | 0.0% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---|---|---|---|
| 9010 | Other Restricted Local | 264,365.68 | 264,365.68 |
| Total, Restricted Net Position | | 264,365.68 | 264,365.68 |

| 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) | 8,637.47 | 8,637.47 | 8,643.90 | 8,574.00 | 8,574.00 | 8,598.79 |
| **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)** | 8,637.47 | 8,637.47 | 8,643.90 | 8,574.00 | 8,574.00 | 8,598.79 |
| **5. District Funded County Program ADA** | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| d. Special Education Extended Year | | | | | | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools | 127.68 | 127.68 | 127.68 | 127.68 | 127.68 | 127.68 |
| 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)** | 127.68 | 127.68 | 127.68 | 127.68 | 127.68 | 127.68 |
| **6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)** | 8,765.15 | 8,765.15 | 8,771.58 | 8,701.68 | 8,701.68 | 8,726.47 |
| **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** | 354.29 | 354.29 | 354.29 | 352.00 | 352.00 | 352.00 |
| **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)** | 354.29 | 354.29 | 354.29 | 352.00 | 352.00 | 352.00 |
| **9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)** | 354.29 | 354.29 | 354.29 | 352.00 | 352.00 | 352.00 |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 6,745,618.00 | 2,194,149.00 | 4,513,465.00 | 3,940,045.00 | 2,781,746.00 | 1,318,578.00 | 9,728,457.00 | 8,675,058.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 2,876,031.00 | 2,876,031.00 | 7,787,343.00 | 5,176,855.00 | 5,176,855.00 | 7,787,343.00 | 5,176,855.00 | 5,176,855.00 |
| Property Taxes | 8020-8079 | | | | | | | 8,340,193.00 | | |
| Miscellaneous Funds | 8080-8099 | | | (53,815.00) | (10,763.00) | (71,754.00) | (71,754.00) | (71,754.00) | (71,754.00) | (71,754.00) |
| Federal Revenue | 8100-8299 | | | | | 1,130,400.00 | | | | 1,130,400.00 |
| Other State Revenue | 8300-8599 | | | | | | 305,531.00 | 1,021,800.00 | 349,400.00 | |
| Other Local Revenue | 8600-8799 | | 26,600.00 | 280,300.00 | 21,800.00 | 58,400.00 | 102,800.00 | 111,700.00 | 873,200.00 | 553,900.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 2,902,631.00 | 3,102,516.00 | 7,798,380.00 | 6,293,901.00 | 5,513,432.00 | 17,189,282.00 | 6,327,701.00 | 6,789,401.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 470,800.00 | 3,537,300.00 | 3,697,800.00 | 3,638,900.00 | 3,677,900.00 | 3,671,900.00 | 3,671,900.00 | 3,671,900.00 |
| Classified Salaries | 2000-2999 | | 545,100.00 | 1,233,400.00 | 1,266,700.00 | 1,307,500.00 | 1,314,400.00 | 1,295,700.00 | 1,295,700.00 | 1,295,700.00 |
| Employee Benefits | 3000-3999 | | 387,300.00 | 1,384,600.00 | 1,471,500.00 | 1,475,100.00 | 1,496,700.00 | 1,480,900.00 | 1,480,900.00 | 1,480,900.00 |
| Books and Supplies | 4000-4999 | | 97,600.00 | 203,400.00 | 1,298,400.00 | 285,400.00 | 293,700.00 | 233,300.00 | 203,300.00 | 405,800.00 |
| Services | 5000-5999 | | 953,300.00 | 424,500.00 | 637,400.00 | 745,300.00 | 193,900.00 | 334,900.00 | 729,300.00 | 564,700.00 |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | 1,762,703.00 | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,454,100.00 | 6,783,200.00 | 8,371,800.00 | 7,452,200.00 | 6,976,600.00 | 8,779,403.00 | 7,381,100.00 | 7,419,000.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | 6,000,000.00 | | | | | | 2,000,000.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 0.00 | 6,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000,000.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 5,000,000.00 | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 5,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | 0.00 | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (5,000,000.00) | 6,000,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000,000.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (4,551,469.00) | 2,319,316.00 | (573,420.00) | (1,158,299.00) | (1,463,168.00) | 8,409,879.00 | (1,053,399.00) | 1,370,401.00 |
| F. ENDING CASH (A + E) | | | 2,194,149.00 | 4,513,465.00 | 3,940,045.00 | 2,781,746.00 | 1,318,578.00 | 9,728,457.00 | 8,675,058.00 | 10,045,459.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 10,045,459.00 | 10,542,534.00 | 14,320,009.00 | 11,912,455.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 7,787,343.00 | 5,176,855.00 | 5,176,855.00 | 7,787,343.00 | | | 67,962,564.00 | 67,962,564.00 |
| Property Taxes | 8020-8079 | | 5,560,129.00 | | | | | 13,900,322.00 | 13,900,322.00 |
| Miscellaneous Funds | 8080-8099 | (154,868.00) | (84,909.00) | (84,909.00) | (148,887.00) | | | (896,921.00) | (896,921.00) |
| Federal Revenue | 8100-8299 | | | | 1,130,400.00 | 2,817,430.00 | | 6,208,630.00 | 6,208,630.00 |
| Other State Revenue | 8300-8599 | | 349,400.00 | | | 6,905,900.00 | | 8,932,031.00 | 8,932,031.00 |
| Other Local Revenue | 8600-8799 | 79,800.00 | 62,900.00 | 67,400.00 | 0.00 | 1,480,979.00 | | 3,719,779.00 | 3,719,779.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 7,712,275.00 | 11,064,375.00 | 5,159,346.00 | 8,768,856.00 | 11,204,309.00 | 0.00 | 99,826,405.00 | 99,826,405.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,671,900.00 | 3,671,900.00 | 3,671,900.00 | 3,671,900.00 | 825,300.00 | | 41,551,300.00 | 41,551,300.00 |
| Classified Salaries | 2000-2999 | 1,295,700.00 | 1,295,700.00 | 1,295,700.00 | 1,295,700.00 | 473,411.00 | | 15,210,411.00 | 15,210,411.00 |
| Employee Benefits | 3000-3999 | 1,480,900.00 | 1,480,900.00 | 1,480,900.00 | 1,480,900.00 | 754,354.00 | | 17,335,854.00 | 17,335,854.00 |
| Books and Supplies | 4000-4999 | 214,100.00 | 269,100.00 | 470,000.00 | 726,300.00 | 2,133,332.00 | | 6,833,732.00 | 6,833,732.00 |
| Services | 5000-5999 | 552,600.00 | 569,300.00 | 648,400.00 | 776,800.00 | 1,353,388.00 | | 8,483,788.00 | 8,483,788.00 |
| Capital Outlay | 6000-6599 | | | | | 974,568.00 | | 974,568.00 | 974,568.00 |
| Other Outgo | 7000-7499 | | | | 1,762,703.00 | (777,544.00) | | 2,747,862.00 | 2,747,862.00 |
| Interfund Transfers Out | 7600-7629 | | | | | 32,552.00 | | 32,552.00 | 32,552.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 7,215,200.00 | 7,286,900.00 | 7,566,900.00 | 9,714,303.00 | 5,769,361.00 | 0.00 | 93,170,067.00 | 93,170,067.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | 30,000.00 | 30,000.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 8,000,000.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | 0.00 | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 8,030,000.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 5,000,000.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000,000.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 3,030,000.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 497,075.00 | 3,777,475.00 | (2,407,554.00) | (945,447.00) | 5,434,948.00 | 30,000.00 | 9,686,338.00 | 6,656,338.00 |
| F. ENDING CASH (A + E) | | 10,542,534.00 | 14,320,009.00 | 11,912,455.00 | 10,967,008.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 16,431,956.00 | |

| | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | | |
| A. BEGINNING CASH | | | 10,967,008.00 | 5,622,338.00 | 10,133,415.00 | 9,250,740.00 | 7,897,786.00 | 6,235,963.00 | 14,455,887.00 | 13,215,933.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 2,919,991.00 | 2,919,992.00 | 7,866,488.00 | 5,256,000.00 | 5,256,000.00 | 7,866,488.00 | 5,256,000.00 | 5,256,000.00 |
| Property Taxes | 8020-8079 | | | | | | | 8,340,193.00 | | |
| Miscellaneous Funds | 8080-8099 | | 0.00 | (53,815.00) | (10,763.00) | (71,754.00) | (71,754.00) | (71,754.00) | (71,754.00) | (71,754.00) |
| Federal Revenue | 8100-8299 | | | | | 1,130,400.00 | | | | 1,130,400.00 |
| Other State Revenue | 8300-8599 | | | | | | 305,531.00 | 1,021,800.00 | 349,400.00 | |
| Other Local Revenue | 8600-8799 | | 26,600.00 | 280,300.00 | 21,800.00 | 58,400.00 | 102,800.00 | 111,700.00 | 873,200.00 | 553,900.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 2,946,591.00 | 3,146,477.00 | 7,877,525.00 | 6,373,046.00 | 5,592,577.00 | 17,268,427.00 | 6,406,846.00 | 6,868,546.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 480,200.00 | 3,608,000.00 | 3,771,800.00 | 3,711,700.00 | 3,751,500.00 | 3,745,400.00 | 3,745,400.00 | 3,745,400.00 |
| Classified Salaries | 2000-2999 | | 553,300.00 | 1,251,900.00 | 1,285,700.00 | 1,327,100.00 | 1,334,100.00 | 1,315,100.00 | 1,315,100.00 | 1,315,100.00 |
| Employee Benefits | 3000-3999 | | 426,500.00 | 1,524,600.00 | 1,620,400.00 | 1,624,400.00 | 1,648,100.00 | 1,630,800.00 | 1,630,800.00 | 1,630,800.00 |
| Books and Supplies | 4000-4999 | | 108,600.00 | 226,400.00 | 1,444,900.00 | 317,500.00 | 326,800.00 | 259,600.00 | 226,200.00 | 451,600.00 |
| Services | 5000-5999 | | 953,300.00 | 424,500.00 | 637,400.00 | 745,300.00 | 193,900.00 | 334,900.00 | 729,300.00 | 564,700.00 |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | 1,762,703.00 | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,521,900.00 | 7,035,400.00 | 8,760,200.00 | 7,726,000.00 | 7,254,400.00 | 9,048,503.00 | 7,646,800.00 | 7,707,600.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | | 8,400,000.00 | | | | | | 2,804,309.00 |
| Due From Other Funds | 9310 | | 777,544.00 | | | | | | | |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| Other Current Assets | 9340 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 777,544.00 | 8,400,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,804,309.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 6,546,905.00 | | | | | | | |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | 6,546,905.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (5,769,361.00) | 8,400,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,804,309.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (5,344,670.00) | 4,511,077.00 | (882,675.00) | (1,352,954.00) | (1,661,823.00) | 8,219,924.00 | (1,239,954.00) | 1,965,255.00 |
| F. ENDING CASH (A + E) | | | 5,622,338.00 | 10,133,415.00 | 9,250,740.00 | 7,897,786.00 | 6,235,963.00 | 14,455,887.00 | 13,215,933.00 | 15,181,188.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|---|---|---|---|---|---|---|---|---|---|
| ESTIMATES THROUGH THE MONTH OF | JUNE | | | | | | | | |
| A. BEGINNING CASH | | 15,181,188.00 | 15,490,408.00 | 19,073,828.00 | 16,449,619.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 7,866,488.00 | 5,256,000.00 | 5,256,000.00 | 7,866,488.00 | | | 68,841,935.00 | 68,841,935.00 |
| Property Taxes | 8020-8079 | | 5,560,129.00 | | | | | 13,900,322.00 | 13,900,322.00 |
| Miscellaneous Funds | 8080-8099 | (154,868.00) | (84,909.00) | (84,909.00) | (148,887.00) | | | (896,921.00) | (896,921.00) |
| Federal Revenue | 8100-8299 | | | | 1,130,400.00 | 2,817,430.00 | | 6,208,630.00 | 6,208,630.00 |
| Other State Revenue | 8300-8599 | | 349,400.00 | | | 1,720,600.00 | | 3,746,731.00 | 3,746,731.00 |
| Other Local Revenue | 8600-8799 | 79,800.00 | 62,900.00 | 67,400.00 | 0.00 | 1,480,979.00 | | 3,719,779.00 | 3,719,779.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 7,791,420.00 | 11,143,520.00 | 5,238,491.00 | 8,848,001.00 | 6,019,009.00 | 0.00 | 95,520,476.00 | 95,520,476.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,745,400.00 | 3,745,400.00 | 3,745,400.00 | 3,745,400.00 | 841,400.00 | | 42,382,400.00 | 42,382,400.00 |
| Classified Salaries | 2000-2999 | 1,315,100.00 | 1,315,100.00 | 1,315,100.00 | 1,315,100.00 | 480,811.00 | | 15,438,611.00 | 15,438,611.00 |
| Employee Benefits | 3000-3999 | 1,630,800.00 | 1,630,800.00 | 1,630,800.00 | 1,630,800.00 | 830,054.00 | | 19,089,654.00 | 19,089,654.00 |
| Books and Supplies | 4000-4999 | 238,300.00 | 299,500.00 | 523,000.00 | 808,200.00 | 2,373,832.00 | | 7,604,432.00 | 7,604,432.00 |
| Services | 5000-5999 | 552,600.00 | 569,300.00 | 648,400.00 | 776,800.00 | 1,353,388.00 | | 8,483,788.00 | 8,483,788.00 |
| Capital Outlay | 6000-6599 | | | | | 1,084,568.00 | | 1,084,568.00 | 1,084,568.00 |
| Other Outgo | 7000-7499 | | | | 1,762,703.00 | (802,497.00) | | 2,722,909.00 | 2,722,909.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |
| TOTAL DISBURSEMENTS | | 7,482,200.00 | 7,560,100.00 | 7,862,700.00 | 10,039,003.00 | 6,161,556.00 | 0.00 | 96,806,362.00 | 96,806,362.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | 30,000.00 | 30,000.00 | |
| Accounts Receivable | 9200-9299 | | | | | | | 11,204,309.00 | |
| Due From Other Funds | 9310 | | | | | | | 777,544.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | | | | 0.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 12,011,853.00 | |
| Liabilities and Deferred Inflows | | | | | | | | | |
| Accounts Payable | 9500-9599 | | | | | | | 6,546,905.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,546,905.00 | |
| Nonoperating | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,000.00 | 5,464,948.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 309,220.00 | 3,583,420.00 | (2,624,209.00) | (1,191,002.00) | (142,547.00) | 30,000.00 | 4,179,062.00 | (1,285,886.00) |
| F. ENDING CASH (A + E) | | 15,490,408.00 | 19,073,828.00 | 16,449,619.00 | 15,258,617.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 15,146,070.00 | |

ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

[X] 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.

[X] 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:

Place: MJUSD Business Services
Date: June 11, 15 & 16, 2015

Public Hearing:

Place: MJUSD Board Room
Date: June 16, 2015
Time: 5:00 p.m.

Adoption Date: June 23, 2015

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

Contact person for additional information on the budget reports:

Name: Jennifer Passaglia
Telephone: 530-749-6125

Title: Director of Fiscal Services
E-mail: jpassaglia@mjusd.com

## 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) | n/a | |
| 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 23, 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 |

(X) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:
Schools Insurance Group
550 High Street, Suite 201, Auburn, CA 95603

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

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

For additional information on this certification, please contact:

Name: Jennifer Passaglia

Title: Director of Fiscal Services

Telephone: 530-749-6125

E-mail: jpassaglia@mjusd.com

| 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 | 36,063,554.98 | 301 | 0.00 | 303 | 36,063,554.98 | 305 | 863,951.93 | | 307 | 35,199,603.05 | 309 |
| 2000 - Classified Salaries | 14,840,348.39 | 311 | 59,957.47 | 313 | 14,780,390.92 | 315 | 3,238,349.04 | | 317 | 11,542,041.88 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 16,113,360.69 | 321 | 965,779.95 | 323 | 15,147,580.74 | 325 | 1,448,201.34 | | 327 | 13,699,379.40 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 9,072,658.32 | 331 | 243,043.80 | 333 | 8,829,614.52 | 335 | 2,147,077.86 | | 337 | 6,682,536.66 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 8,418,629.31 | 341 | 20,517.00 | 343 | 8,398,112.31 | 345 | 928,666.22 | | 347 | 7,469,446.09 | 349 |
| | | | | TOTAL | 83,219,253.47 | 365 | | | TOTAL | 74,593,007.08 | 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 no 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 | 29,506,122.86 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 3,374,828.15 | 380 |
| 3. STRS | 3101 & 3102 | 2,447,928.48 | 382 |
| 4. PERS | 3201 & 3202 | 241,806.17 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 619,480.08 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 5,068,628.96 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 15,370.37 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 323,844.88 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 41,598,009.95 | 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) | | 667,123.19 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 40,930,886.76 | 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 | | 54.87% | |
| 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 th 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) | 54.87% |
| 3. | Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.13% |
| 4. | District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369) | 74,593,007.08 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 96,970.91 |

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

| 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 | 41,551,300.00 | 301 | 0.00 | 303 | 41,551,300.00 | 305 | 1,588,149.00 | | 307 | 39,963,151.00 | 309 |
| 2000 - Classified Salaries | 15,210,411.00 | 311 | 63,091.00 | 313 | 15,147,320.00 | 315 | 3,084,095.00 | | 317 | 12,063,225.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 17,335,854.00 | 321 | 1,248,518.00 | 323 | 16,087,336.00 | 325 | 1,338,396.00 | | 327 | 14,748,940.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 6,933,150.00 | 331 | 14,295.00 | 333 | 6,918,855.00 | 335 | 1,674,556.00 | | 337 | 5,244,299.00 | 339 |
| 5000 - Services. . . & 7300 - Indirect Costs | 7,706,244.00 | 341 | 12,668.00 | 343 | 7,693,576.00 | 345 | 760,507.00 | | 347 | 6,933,069.00 | 349 |
| | | | | TOTAL | 87,398,387.00 | 365 | | | TOTAL | 78,952,684.00 | 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 no 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 | 34,118,635.00 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 3,061,690.00 | 380 |
| 3. STRS | 3101 & 3102 | 3,383,502.00 | 382 |
| 4. PERS | 3201 & 3202 | 297,263.00 | 383 |
| 5. OASDI - Regular, Medicare and Alternative | 3301 & 3302 | 673,976.00 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans) | 3401 & 3402 | 4,761,980.00 | 385 |
| 7. Unemployment Insurance | 3501 & 3502 | 16,069.00 | 390 |
| 8. Workers' Compensation Insurance | 3601 & 3602 | 391,510.00 | 392 |
| 9. OPEB, Active Employees (EC 41372) | 3751 & 3752 | 0.00 | |
| 10. Other Benefits (EC 22310) | 3901 & 3902 | 0.00 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 46,704,625.00 | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2 | | 0.00 | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted) | | 608,839.00 | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)* | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | | 46,095,786.00 | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372 | | 58.38% | |
| 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 th provisions of EC 41374.

| | | |
|---|---|---|
| 1. | Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. | Percentage spent by this district (Part II, Line 15) | 58.38% |
| 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) | 78,952,684.00 |
| 5. | Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

**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) — 3,286,571.62
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) — 64,674,180.11

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.08%

**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) | 3,727,983.30 |
| 2. | Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 1,642,940.73 |
| 3. | External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 42,300.00 |
| 4. | Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 0.00 |
| 5. | Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C) | 481,161.58 |
| 6. | Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C) | 0.00 |
| 7. | Adjustment for Employment Separation Costs | |
| | a. Plus: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Less: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 8. | Total Indirect Costs (Lines A1 through A7a, minus Line A7b) | 5,894,385.61 |
| 9. | Carry-Forward Adjustment (Part IV, Line F) | 326,137.71 |
| 10. | Total Adjusted Indirect Costs (Line A8 plus Line A9) | 6,220,523.32 |
| **B.** | **Base Costs** | |
| 1. | Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 51,228,522.67 |
| 2. | Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 9,767,888.24 |
| 3. | Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 8,868,682.71 |
| 4. | Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 485,960.14 |
| 5. | Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. | Enterprise (Function 6000, objects 1000-5999 except 5100) | 100,000.00 |
| 7. | Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 827,774.31 |
| 8. | External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 13,649.47 |
| 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) | 8,544.60 |
| 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) | 47.00 |
| 11. | Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5) | 8,990,523.09 |
| 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) | 4,429.00 |
| 13. | Adjustment for Employment Separation Costs | |
| | a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| | b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. | Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 88,037.00 |
| 15. | Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 1,886,799.58 |
| 16. | Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 5,817,489.76 |
| 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) | 88,088,347.57 |
| **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/ic)** (Line A10 divided by Line B18) | 7.06% |

**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)** | 5,894,385.61 |
| **B.** | **Carry-forward adjustment from prior year(s)** | |
| 1. | Carry-forward adjustment from the second prior year | 439,377.40 |
| 2. | Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| **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 (6.82%) times Part III, Line B18); zero if negative | 326,137.71 |
| 2. | Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.82%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.82%) times Part III, Line B18); zero if positive | 0.00 |
| **D.** | **Preliminary carry-forward adjustment (Line C1 or C2)** | 326,137.71 |

**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: | not applicable |
| 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: | not applicable |
| 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: | not applicable |
| | LEA request for Option 1, Option 2, or Option 3 | 1 |
| **F.** | **Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)** | 326,137.71 |

Approved indirect cost rate: 6.82%
Highest rate used in any program: 6.82%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|---|---|---|---|---|
| 01 | 3010 | 3,625,028.00 | 247,227.00 | 6.82% |
| 01 | 3327 | 70,751.00 | 3,718.00 | 5.26% |
| 01 | 3550 | 101,158.27 | 5,051.00 | 4.99% |
| 01 | 4035 | 652,596.00 | 44,506.00 | 6.82% |
| 01 | 4203 | 314,249.14 | 6,285.00 | 2.00% |
| 01 | 4510 | 339,134.00 | 23,128.00 | 6.82% |
| 01 | 5630 | 45,667.00 | 3,114.00 | 6.82% |
| 01 | 6010 | 1,398,956.00 | 69,891.00 | 5.00% |
| 01 | 7210 | 74,892.00 | 5,108.00 | 6.82% |
| 01 | 7405 | 1,445,857.00 | 98,265.00 | 6.80% |
| 01 | 9010 | 1,322,467.77 | 7,153.00 | 0.54% |
| 09 | 7405 | 48,612.00 | 3,315.00 | 6.82% |
| 12 | 5025 | 166,418.00 | 11,349.00 | 6.82% |
| 12 | 6105 | 1,687,153.00 | 115,062.00 | 6.82% |
| 13 | 5310 | 5,704,467.00 | 321,455.00 | 5.64% |
| 13 | 5370 | 113,022.76 | 6,431.00 | 5.69% |

| 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 | 1,777,677.55 | | 614,528.06 | 2,392,205.61 |
| 2. State Lottery Revenue | 8560 | 1,200,031.00 | | 285,722.00 | 1,485,753.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 8,000.00 | 8,000.00 |
| 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) | | 2,977,708.55 | 0.00 | 908,250.06 | 3,885,958.61 |
| **B. EXPENDITURES AND OTHER FINANCING USES** | | | | | |
| 1. Certificated Salaries | 1000-1999 | 460,090.80 | | | 460,090.80 |
| 2. Classified Salaries | 2000-2999 | 207,331.25 | | | 207,331.25 |
| 3. Employee Benefits | 3000-3999 | 82,904.08 | | | 82,904.08 |
| 4. Books and Supplies | 4000-4999 | 608,287.54 | | 273,422.00 | 881,709.54 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 195,694.33 | | | 195,694.33 |
| 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 | | | 10,300.00 | 10,300.00 |
| 6. Capital Outlay | 6000-6999 | 10,000.00 | | | 10,000.00 |
| 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 ) | | 1,564,308.00 | 0.00 | 283,722.00 | 1,848,030.00 |
| **C. ENDING BALANCE** (Must equal Line A6 minus Line B12) | 979Z | 1,413,400.55 | 0.00 | 624,528.06 | 2,037,928.61 |

**D. COMMENTS:**

Amount consists of instructional material duplicating costs.

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

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

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 80,965,965.00 | 1.09% | 81,845,336.00 | 1.54% | 83,104,614.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 6,595,100.00 | -78.62% | 1,409,800.00 | 0.00% | 1,409,800.00 |
| 4. Other Local Revenues | 8600-8799 | 183,438.00 | 0.00% | 183,438.00 | 0.00% | 183,438.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (11,216,387.00) | 10.15% | (12,354,467.00) | 5.88% | (13,080,367.00) |
| 6. Total (Sum lines A1 thru A5c) | | 76,528,116.00 | -7.11% | 71,084,107.00 | 0.75% | 71,617,485.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 34,113,534.00 | | 34,795,834.00 |
| b. Step & Column Adjustment | | | | 682,300.00 | | 695,900.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 34,113,534.00 | 2.00% | 34,795,834.00 | 2.00% | 35,491,734.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 10,899,618.00 | | 11,063,118.00 |
| b. Step & Column Adjustment | | | | 163,500.00 | | 165,900.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 0.00 | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 10,899,618.00 | 1.50% | 11,063,118.00 | 1.50% | 11,229,018.00 |
| 3. Employee Benefits | 3000-3999 | 13,766,934.00 | 6.79% | 14,702,334.00 | 8.28% | 15,919,534.00 |
| 4. Books and Supplies | 4000-4999 | 4,623,786.00 | 16.67% | 5,394,486.00 | 18.89% | 6,413,557.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,102,967.00 | 0.00% | 6,102,967.00 | 0.00% | 6,102,967.00 |
| 6. Capital Outlay | 6000-6999 | 154,568.00 | 0.00% | 154,568.00 | 0.00% | 154,568.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 1,313,686.00 | 0.00% | 1,313,686.00 | 0.00% | 1,313,686.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,135,867.00) | 1.86% | (1,157,000.00) | 0.00% | (1,157,000.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 32,552.00 | -100.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 69,871,778.00 | 3.58% | 72,369,993.00 | 4.28% | 75,468,064.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 6,656,338.00 | | (1,285,886.00) | | (3,850,579.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 7,809,502.99 | | 14,465,840.99 | | 13,179,954.99 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 14,465,840.99 | | 13,179,954.99 | | 9,329,375.99 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 284,476.00 | | 284,476.00 | | 284,476.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 5,185,300.00 | | 5,781,500.00 | | 5,781,500.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,010,000.00 | | 3,137,000.00 | | 3,251,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 5,986,064.99 | | 3,976,978.99 | | 12,399.99 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 14,465,840.99 | | 13,179,954.99 | | 9,329,375.99 |

| 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 | 3,010,000.00 | | 3,137,000.00 | | 3,251,000.00 |
| c. Unassigned/Unappropriated | 9790 | 5,986,064.99 | | 3,976,978.99 | | 12,399.99 |
| (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) | | 8,996,064.99 | | 7,113,978.99 | | 3,263,399.99 |

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) |
|---|---|---|---|---|---|---|

The District anticipates that enrollment will decline. The District's Local Control Funding Formula (LCFF) is estimated to be adjusted per School Services of California's recommendations.

State revenue is estimated to decrease for 2016-17 prima due to removing one-time discretionary mandated cost revenue, and remain constant thereafter. The increase of contributions to restricted programs is primarily due to the rising costs associated with salary step, pension, and restricted routine maintenance.

Subsequent year salary changes encompass step increases of approximately 2% for certificated and 1.5% for classified salaries. Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. Therefore, adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs.

Supplies reflect an increase of $770,700 that has been reserved until it is appropriated to the specific expenditure codes (i.e. salaries, benefits, etc.) during the LCAP process

| 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) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 6,208,630.00 | 0.00% | 6,208,630.00 | 0.00% | 6,208,630.00 |
| 3. Other State Revenues | 8300-8599 | 2,336,931.00 | 0.00% | 2,336,931.00 | 0.00% | 2,336,931.00 |
| 4. Other Local Revenues | 8600-8799 | 3,536,341.00 | 0.00% | 3,536,341.00 | 0.00% | 3,536,341.00 |
| 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% | |
| c. Contributions | 8980-8999 | 11,216,387.00 | 10.15% | 12,354,467.00 | 5.88% | 13,080,367.00 |
| 6. Total (Sum lines A1 thru A5c) | | 23,298,289.00 | 4.88% | 24,436,369.00 | 2.97% | 25,162,269.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,437,766.00 | | 7,586,566.00 |
| b. Step & Column Adjustment | | | | 148,800.00 | | 189,700.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,437,766.00 | 2.00% | 7,586,566.00 | 2.50% | 7,776,266.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,310,793.00 | | 4,375,493.00 |
| b. Step & Column Adjustment | | | | 64,700.00 | | 65,600.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,310,793.00 | 1.50% | 4,375,493.00 | 1.50% | 4,441,093.00 |
| 3. Employee Benefits | 3000-3999 | 3,568,920.00 | 22.93% | 4,387,320.00 | 7.99% | 4,737,920.00 |
| 4. Books and Supplies | 4000-4999 | 2,209,946.00 | 0.00% | 2,209,946.00 | 0.00% | 2,209,946.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,380,821.00 | 0.00% | 2,380,821.00 | 0.00% | 2,380,821.00 |
| 6. Capital Outlay | 6000-6999 | 820,000.00 | 13.41% | 930,000.00 | 12.90% | 1,050,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 2,211,720.00 | 0.00% | 2,211,720.00 | 0.00% | 2,211,720.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 358,323.00 | -1.07% | 354,503.00 | 0.00% | 354,503.00 |
| 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) | | 23,298,289.00 | 4.88% | 24,436,369.00 | 2.97% | 25,162,269.00 |
| 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) | | 1,966,114.76 | | 1,966,114.76 | | 1,966,114.76 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 1,966,114.76 | | 1,966,114.76 | | 1,966,114.76 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 1,966,114.76 | | 1,966,114.76 | | 1,966,114.76 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 1,966,114.76 | | 1,966,114.76 | | 1,966,114.76 |

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|---|---|---|---|---|---|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| 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) |
|---|---|---|---|---|---|---|

Revenues are expected to remain constant.

Subsequent year salary changes encompass step increases of approximately 2% for certificated and 1.5% for classified salaries. Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. Therefore, adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs.

Increase in capital outlay expenditures relate to required increased maintenance contributions.

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| 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) |
|---|---|---|---|---|---|---|

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 80,965,965.00 | 1.09% | 81,845,336.00 | 1.54% | 83,104,614.00 |
| 2. Federal Revenues | 8100-8299 | 6,208,630.00 | 0.00% | 6,208,630.00 | 0.00% | 6,208,630.00 |
| 3. Other State Revenues | 8300-8599 | 8,932,031.00 | -58.05% | 3,746,731.00 | 0.00% | 3,746,731.00 |
| 4. Other Local Revenues | 8600-8799 | 3,719,779.00 | 0.00% | 3,719,779.00 | 0.00% | 3,719,779.00 |
| 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) | | 99,826,405.00 | -4.31% | 95,520,476.00 | 1.32% | 96,779,754.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 41,551,300.00 | | 42,382,400.00 |
| b. Step & Column Adjustment | | | | 831,100.00 | | 885,600.00 |
| 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 | 41,551,300.00 | 2.00% | 42,382,400.00 | 2.09% | 43,268,000.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 15,210,411.00 | | 15,438,611.00 |
| b. Step & Column Adjustment | | | | 228,200.00 | | 231,500.00 |
| 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 | 15,210,411.00 | 1.50% | 15,438,611.00 | 1.50% | 15,670,111.00 |
| 3. Employee Benefits | 3000-3999 | 17,335,854.00 | 10.12% | 19,089,654.00 | 8.21% | 20,657,454.00 |
| 4. Books and Supplies | 4000-4999 | 6,833,732.00 | 11.28% | 7,604,432.00 | 13.40% | 8,623,503.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 8,483,788.00 | 0.00% | 8,483,788.00 | 0.00% | 8,483,788.00 |
| 6. Capital Outlay | 6000-6999 | 974,568.00 | 11.29% | 1,084,568.00 | 11.06% | 1,204,568.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 3,525,406.00 | 0.00% | 3,525,406.00 | 0.00% | 3,525,406.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (777,544.00) | 3.21% | (802,497.00) | 0.00% | (802,497.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 32,552.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 93,170,067.00 | 3.90% | 96,806,362.00 | 3.95% | 100,630,333.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | 6,656,338.00 | | (1,285,886.00) | | (3,850,579.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 9,775,617.75 | | 16,431,955.75 | | 15,146,069.75 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 16,431,955.75 | | 15,146,069.75 | | 11,295,490.75 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 284,476.00 | | 284,476.00 | | 284,476.00 |
| b. Restricted | 9740 | 1,966,114.76 | | 1,966,114.76 | | 1,966,114.76 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 5,185,300.00 | | 5,781,500.00 | | 5,781,500.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 3,010,000.00 | | 3,137,000.00 | | 3,251,000.00 |
| 2. Unassigned/Unappropriated | 9790 | 5,986,064.99 | | 3,976,978.99 | | 12,399.99 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 16,431,955.75 | | 15,146,069.75 | | 11,295,490.75 |

| 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 | 3,010,000.00 | | 3,137,000.00 | | 3,251,000.00 |
| c. Unassigned/Unappropriated | 9790 | 5,986,064.99 | | 3,976,978.99 | | 12,399.99 |
| 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) | | 8,996,064.99 | | 7,113,978.99 | | 3,263,399.99 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 9.66% | | 7.35% | | 3.24% |
| 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): | | | | | | |
| 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) | | 8,701.68 | | 8,470.00 | | 8,363.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 93,170,067.00 | | 96,806,362.00 | | 100,630,333.00 |
| 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) | | 93,170,067.00 | | 96,806,362.00 | | 100,630,333.00 |
| 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) | | 2,795,102.01 | | 2,904,190.86 | | 3,018,909.99 |
| 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) | | 2,795,102.01 | | 2,904,190.86 | | 3,018,909.99 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 Goals | Functions | Objects | 2014-15 Expenditures |
|---|---|---|---|---|
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 92,644,571.74 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 7,287,764.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 1,640,043.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 246,899.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 913,539.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 833,206.00 |
| 6. All Other Financing Uses | All | 9100<br>9200 | 7699<br>7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 127,030.80 |
| 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) | | | | 3,760,717.80 |
| 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 | 79,862.00 |
| 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) | | | | 81,675,951.94 |

| 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) | | 9,119.44 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 8,956.25 |

| 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.) | 71,128,560.67 | 7,700.00 |
| 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) | 71,128,560.67 | 7,700.00 |
| B. Required effort (Line A.2 times 90%) | 64,015,704.60 | 6,930.00 |
| C. Current year expenditures (Line I.E and Line II.B) | 81,675,951.94 | 8,956.25 |
| 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 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (51,043.11) | 0.00 | (831,225.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 833,206.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 14,915.92 | 0.00 | 376,928.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 1,983.00 | 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 | | | | | 11,223.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 30,953.00 | 0.00 | 126,411.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (645.81) | 327,886.00 | 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 | | | | | 820,000.00 | 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 | 20.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 5,800.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 250,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 250,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 51,688.92 | (51,688.92) | 831,225.00 | (831,225.00) | 1,083,206.00 | 1,083,206.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (45,324.00) | 0.00 | (777,544.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 32,552.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 7,649.00 | 0.00 | 373,613.00 | 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 | 30,916.00 | 0.00 | 132,292.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 32,552.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 1,959.00 | 0.00 | 271,639.00 | 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 OUTLA\ | | | | | | | | |
| 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 | 4,800.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund Transfers In 5750 | Direct Costs - Interfund Transfers Out 5750 | Indirect Costs - Interfund Transfers In 7350 | Indirect Costs - Interfund Transfers Out 7350 | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|---|---|---|---|---|---|---|---|
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 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 | 45,324.00 | (45,324.00) | 777,544.00 | (777,544.00) | 32,552.00 | 32,552.00 | | |

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): | 8,702 |
| **District's ADA Standard Percentage Level:** | **1.0%** |

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

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

| Fiscal Year | Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) | Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) | ADA Variance Level (If Budget is greater than Actuals, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2012-13) | 8,900.00 | 8,889.31 | 0.1% | Met |
| Second Prior Year (2013-14) | 8,884.00 | 8,840.54 | 0.5% | Met |
| First Prior Year (2014-15) | 8,754.84 | 8,771.58 | N/A | Met |
| Budget Year (2015-16) | 8,726.47 | | | |

### 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): 8,702

**District's Enrollment Standard Percentage Level: 1.0%**

### 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 | Enrollment Budget | Enrollment CBEDS Actual | Enrollment Variance Level (If Budget is greater than Actual, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2012-13) | 9,091 | 9,206 | N/A | Met |
| Second Prior Year (2013-14) | 9,119 | 9,116 | 0.0% | Met |
| First Prior Year (2014-15) | 9,119 | 9,119 | 0.0% | Met |
| Budget Year (2015-16) | 9,023 | | | |

### 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) | 8,757 | 9,206 | 95.1% |
| Second Prior Year (2013-14) | 9,259 | 9,116 | 101.6% |
| First Prior Year (2014-15) | 9,119 | 9,119 | 100.0% |
| | | Historical Average Ratio: | 98.9% |
| | **District's ADA to Enrollment Standard (historical average ratio plus 0.5%):** | | **99.4%** |

### 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) | 8,702 | 9,023 | 96.4% | Met |
| 1st Subsequent Year (2016-17) | 8,598 | 8,914 | 96.5% | Met |
| 2nd Subsequent Year (2017-18) | 8,491 | 8,803 | 96.5% | 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 COLA[1] and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.
LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level? No

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

| | Prior Year (2014-15) | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|---|
| LCFF Target (Reference Only) | | 90,893,308.00 | 91,469,746.00 | 92,556,134.00 |
| **Step 1 - Change in Population** | | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 8,771.58 | 8,726.47 | 8,662.68 | 8,558.68 |
| b. Prior Year ADA (Funded) | | 8,771.58 | 8,726.47 | 8,662.68 |
| c. Difference (Step 1a minus Step 1b) | | (45.11) | (63.79) | (104.00) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -0.51% | -0.73% | -1.20% |
| **Step 2 - Change in Funding Level** | | | | |
| a. Prior Year LCFF Funding | | 70,038,398.00 | 80,965,965.00 | 81,845,336.00 |
| b1. COLA percentage (if district is at target) | Not Applicable | | | |
| b2. COLA amount (proxy for purposes of this criterion) | Not Applicable | 0.00 | 0.00 | 0.00 |
| c. Gap Funding (if district is not at target) | | 11,230,676.00 | 1,390,021.00 | 2,108,558.00 |
| d. Economic Recovery Target Funding (current year increment) | | | | |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d) | | 11,230,676.00 | 1,390,021.00 | 2,108,558.00 |
| f. Percent Change Due to Funding Level (Step 2e divided by Step 2a) | | 16.04% | 1.72% | 2.58% |
| **Step 3 - Total Change in Population and Funding Level** (Step 1d plus Step 2f) | | 15.53% | 0.99% | 1.38% |
| **LCFF Revenue Standard (Step 3, plus/minus 1%):** | | **14.53% to 16.53%** | **-.01% to 1.99%** | **.38% to 2.38%** |

## 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) | 13,900,322.00 | 13,900,322.00 | 13,900,322.00 | 13,900,322.00 |
| 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) | 70,935,319.00 | 81,862,886.00 | 82,742,257.00 | 84,001,535.00 |
| District's Projected Change in LCFF Revenue: | | 15.40% | 1.07% | 1.52% |
| **LCFF Revenue Standard:** | | **14.53% to 16.53%** | **-.01% to 1.99%** | **.38% to 2.38%** |
| **Status:** | | Met | Met | Met |

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

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

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

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

## 5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|---|---|---|---|
| Third Prior Year (2012-13) | 42,945,394.08 | 47,114,129.45 | 91.2% |
| Second Prior Year (2013-14) | 48,890,570.91 | 56,182,369.96 | 87.0% |
| First Prior Year (2014-15) | 52,339,950.96 | 64,699,987.74 | 80.9% |
| | | Historical Average Ratio: | 86.4% |

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 3.0% | 3.0% | 3.0% |
| **District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):** | **83.4% to 89.4%** | **83.4% to 89.4%** | **83.4% to 89.4%** |

### 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) Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3) | Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|---|---|---|---|---|
| Budget Year (2015-16) | 58,780,086.00 | 69,839,226.00 | 84.2% | Met |
| 1st Subsequent Year (2016-17) | 60,561,286.00 | 72,369,993.00 | 83.7% | Met |
| 2nd Subsequent Year (2017-18) | 62,640,286.00 | 75,468,064.00 | 83.0% | Not Met |

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

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

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

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

2017-18 status not met due to accounting for increased supplemental & concentration amounts as materials & supplies. Upon completion of LCAP planning, funds will be budgeted into the appropriate accounts.

## 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): | 15.53% | 0.99% | 1.38% |
| **2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):** | **5.53% to 25.53%** | **-9.01% to 10.99%** | **-8.62% to 11.38%** |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 10.53% to 20.53% | -4.01% to 5.99% | -3.62% to 6.38% |

### 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) | 7,370,249.23 | | |
| Budget Year (2015-16) | 6,208,630.00 | -15.76% | Yes |
| 1st Subsequent Year (2016-17) | 6,208,630.00 | 0.00% | No |
| 2nd Subsequent Year (2017-18) | 6,208,630.00 | 0.00% | No |

**Explanation:** (required if Yes)
The decrease from 2014-15 is primarily due to the exclusion of carryover funds, since 2013-14 carryover funds are expected to be fully spent during 2014-15.

| | | | |
|---|---|---|---|
| **Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)** | | | |
| First Prior Year (2014-15) | 4,892,126.31 | | |
| Budget Year (2015-16) | 8,932,031.00 | 82.58% | Yes |
| 1st Subsequent Year (2016-17) | 3,746,731.00 | -58.05% | Yes |
| 2nd Subsequent Year (2017-18) | 3,746,731.00 | 0.00% | No |

**Explanation:** (required if Yes)
The increase from 2014-15 and subsequent decrease from 2015-16 is primarily due to expecting one-time state funds for mandated cost reimbursements ($601 per ADA) in 2015-16.

| | | | |
|---|---|---|---|
| **Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)** | | | |
| First Prior Year (2014-15) | 4,311,863.69 | | |
| Budget Year (2015-16) | 3,719,779.00 | -13.73% | Yes |
| 1st Subsequent Year (2016-17) | 3,719,779.00 | 0.00% | No |
| 2nd Subsequent Year (2017-18) | 3,719,779.00 | 0.00% | No |

**Explanation:** (required if Yes)
The decrease from 2014-15 is due to the exclusion of locally restricted funds (9XXXs).

| | | | |
|---|---|---|---|
| **Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)** | | | |
| First Prior Year (2014-15) | 8,594,903.32 | | |
| Budget Year (2015-16) | 6,833,732.00 | -20.49% | Yes |
| 1st Subsequent Year (2016-17) | 7,604,432.00 | 11.28% | Yes |
| 2nd Subsequent Year (2017-18) | 8,623,503.00 | 13.40% | Yes |

**Explanation:** (required if Yes)
The decrease from 2014-15 is primarily due to the exclusion of carryover funds, since 2013-14 carryover funds are expected to be fully spent during 2014-15. In addition, the increase for subsequent years relates to accounting for increased supplemental & concentration amounts as materials & supplies. Upon completion of LCAP planning, funds will be budgeted into the appropriate accounts.

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

| | | | |
|---|---|---|---|
| First Prior Year (2014-15) | 9,249,848.31 | | |
| Budget Year (2015-16) | 8,483,788.00 | -8.28% | Yes |
| 1st Subsequent Year (2016-17) | 8,483,788.00 | 0.00% | No |
| 2nd Subsequent Year (2017-18) | 8,483,788.00 | 0.00% | No |

**Explanation:** (required if Yes)
The decrease from 2014-15 is primarily due to the exclusion of carryover funds, since 2013-14 carryover funds are expected to be fully spent during 2014-15.

## 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) | 16,574,239.23 | | |
| Budget Year (2015-16) | 18,860,440.00 | 13.79% | Met |
| 1st Subsequent Year (2016-17) | 13,675,140.00 | -27.49% | Not Met |
| 2nd Subsequent Year (2017-18) | 13,675,140.00 | 0.00% | Met |
| **Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)** | | | |
| First Prior Year (2014-15) | 17,844,751.63 | | |
| Budget Year (2015-16) | 15,317,520.00 | -14.16% | Not Met |
| 1st Subsequent Year (2016-17) | 16,088,220.00 | 5.03% | Met |
| 2nd Subsequent Year (2017-18) | 17,107,291.00 | 6.33% | Met |

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

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

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

**Explanation:** Federal Revenue (linked from 6B if NOT met)
The decrease from 2014-15 is primarily due to the exclusion of carryover funds, since 2013-14 carryover funds are expected to be fully spent during 2014-15.

**Explanation:** Other State Revenue (linked from 6B if NOT met)
The increase from 2014-15 and subsequent decrease from 2015-16 is primarily due to expecting one-time state funds for mandated cost reimbursements ($601 per ADA) in 2015-16.

**Explanation:** Other Local Revenue (linked from 6B if NOT met)
The decrease from 2014-15 is due to the exclusion of locally restricted funds (9XXXs).

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

**Explanation:** Books and Supplies (linked from 6B if NOT met)
The decrease from 2014-15 is primarily due to the exclusion of carryover funds, since 2013-14 carryover funds are expected to be fully spent during 2014-15. In addition, the increase for subsequent years relates to accounting for increased supplemental & concentration amounts as materials & supplies. Upon completion of LCAP planning, funds will be budgeted into the appropriate accounts.

**Explanation:** **Services and Other Exps** (linked from 6B if NOT met)
The decrease from 2014-15 is primarily due to the exclusion of carryover funds, since 2013-14 carryover funds are expected to be fully spent during 2014-15.

## 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? — Yes

   b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) — 0.00

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

| | | | | |
|---|---|---|---|---|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 93,170,067.00 | | | |
| 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 | 93,170,067.00 | 2,795,102.01 | 2,842,040.00 | Met |

[1] Fund 01, Resource 8150, Objects 8900-8999

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

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

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

## 8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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) | 2,284,559.00 | 2,330,000.00 | 2,751,000.00 |
| | b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 5,375,631.19 | 5,025,182.61 | 4,774,026.99 |
| | 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) | 7,660,190.19 | 7,355,182.61 | 7,525,026.99 |
| 2. | Expenditures and Other Financing Uses | | | |
| | a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 76,163,557.70 | 77,652,642.75 | 89,726,788.66 |
| | 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) | 76,163,557.70 | 77,652,642.75 | 89,726,788.66 |
| 3. | District's Available Reserve Percentage (Line 1d divided by Line 2c) | 10.1% | 9.5% | 8.4% |
| | **District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):** | **3.4%** | **3.2%** | **2.8%** |

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

### 8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Net Change in Unrestricted Fund Balance (Form 01, Section E) | Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2012-13) | (286,421.54) | 47,114,129.45 | 0.6% | Met |
| Second Prior Year (2013-14) | 671,372.55 | 56,182,369.96 | N/A | Met |
| First Prior Year (2014-15) | (1,926,244.17) | 64,711,210.74 | 3.0% | Not Met |
| Budget Year (2015-16) (Information only) | 6,656,338.00 | 69,871,778.00 | | |

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

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

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

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

## 9. CRITERION: Fund Balance

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

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

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

District Estimated P-2 ADA (Form A, Lines A6 and C4): 8,702

**District's Fund Balance Standard Percentage Level:** **1.0%**

### 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) Original Budget | Estimated/Unaudited Actuals | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|---|---|---|---|---|
| Third Prior Year (2012-13) | 8,991,582.00 | 9,350,796.15 | N/A | Met |
| Second Prior Year (2013-14) | 9,064,375.00 | 9,064,374.61 | 0.0% | Met |
| First Prior Year (2014-15) | 9,186,970.00 | 9,735,747.16 | N/A | Met |
| Budget Year (2015-16) (Information only) | 7,809,502.99 | | | |

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

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): | 8,702 | 8,598 | 8,491 |
| **District's Reserve Standard Percentage Level:** | **3%** | **3%** | **3%** |

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

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

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

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):

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

### 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) | 93,170,067.00 | 96,806,362.00 | 100,630,333.00 |
| 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) | 93,170,067.00 | 96,806,362.00 | 100,630,333.00 |
| 4. | Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. | Reserve Standard - by Percent (Line B3 times Line B4) | 2,795,102.01 | 2,904,190.86 | 3,018,909.99 |
| 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)** | **2,795,102.01** | **2,904,190.86** | **3,018,909.99** |

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

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 3,010,000.00 | 3,137,000.00 | 3,251,000.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 5,986,064.99 | 3,976,978.99 | 12,399.99 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | 0.00 | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 8,996,064.99 | 7,113,978.99 | 3,263,399.99 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 9.66% | 7.35% | 3.24% |
| **District's Reserve Standard (Section 10B, Line 7):** | **2,795,102.01** | **2,904,190.86** | **3,018,909.99** |
| 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? Yes

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

The only type of contingent liabilities that exist relate to various liability claims against the District, which is being administered through the District's insurance JPA.

### 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) | (9,361,355.47) | | | |
| Budget Year (2015-16) | (11,216,387.00) | 1,855,031.53 | 19.8% | Not Met |
| 1st Subsequent Year (2016-17) | (12,354,467.00) | 1,138,080.00 | 10.1% | Not Met |
| 2nd Subsequent Year (2017-18) | (13,080,367.00) | 725,900.00 | 5.9% | Met |
| 1b. **Transfers In, 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 |
| 1c. **Transfers Out, General Fund *** | | | | |
| First Prior Year (2014-15) | 833,206.00 | | | |
| Budget Year (2015-16) | 32,552.00 | (800,654.00) | -96.1% | Not Met |
| 1st Subsequent Year (2016-17) | 0.00 | (32,552.00) | -100.0% | Not Met |
| 2nd Subsequent Year (2017-18) | 0.00 | 0.00 | 0.0% | Met |

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

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

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

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

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

**Explanation:** (required if NOT met)
The increase from 2014-15 and 2015-16 is due to step, pension, and maintenance in the restricted portion of the general fund.

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

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

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

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

Decrease in transfers out is due to not transferring funds to Fund 14; rather deferred maintenance is accounted within the general fund. The elimination of transfers out for 2016-17 is due to the expectation that the child development fund will not need assistance from the general fund.

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

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

## S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] 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) — Yes

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: Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2015 |
|---|---|---|---|---|
| Capital Leases | 5 | 01,25 | 01,25 | 855,315 |
| Certificates of Participation | | 25 | 25 | 21,731,099 |
| General Obligation Bonds | | 51, taxes | 51,74xx | 67,053,777 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | General Fund | General Fund | 288,417 |
| Other Long-term Commitments (do not include OPEB): | | | | |
| QZAB | | | | 0 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 89,928,608 |

| 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 | 231,361 | 193,691 | 193,691 | 193,691 |
| Certificates of Participation | 136,069 | 552,994 | 551,394 | 553,669 |
| General Obligation Bonds | 3,326,000 | 4,323,443 | 3,950,743 | 4,096,943 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |
| Other Long-term Commitments (continued): | | | | |
| QZAB | 4,451,939 | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 8,145,369 | 5,070,128 | 4,695,828 | 4,844,303 |
| **Has total annual payment increased over prior year (2014-15)?** | | **No** | **No** | **No** |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

**Explanation:**
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

2. For the district's OPEB:
   a. Are they lifetime benefits? — No
   b. Do benefits continue past age 65? — No
   c. Describe any other characteristics of the district's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Retirees are required to pay their portion of Health & Welfare benefits.

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

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

| Self-Insurance Fund | Governmental Fund |
|---|---|
| 0 | 0 |

4. OPEB Liabilities

| | |
|---|---|
| a. OPEB actuarial accrued liability (AAL) | 17,154,848.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 17,154,848.00 |
| 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 | Feb 01, 2014 |

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 | 1,782,726.00 | 1,782,726.00 | 1,782,726.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 1,202,739.00 | 1,202,739.00 | 1,202,739.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 1,087,181.00 | 1,087,181.00 | 1,087,181.00 |
| d. Number of retirees receiving OPEB benefits | 91 | 91 | 91 |

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

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

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

   No

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

3. Self-Insurance Liabilities
   a. Accrued liability for self-insurance programs
   b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2014-15) | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|---|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 436.0 | 448.0 | 448.0 | 448.0 |

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

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Apr 28, 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: Apr 21, 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: Apr 28, 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)? | No | Yes | Yes |
| **One Year Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |
| or | | | |
| **Multiyear Agreement** | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | | | |

| Certificated (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? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | NDN - Hard Cap Negotiated | NDN - Hard Cap Negotiated | NDN - Hard Cap Negotiated |
| 3. Percent of H&W cost paid by employer | Varies | Varies | Varies |
| 4. Percent projected change in H&W cost over prior year | None - Hard Cap Negotiated | None - Hard Cap Negotiated | None - Hard Cap Negotiated |

**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:

There are no new costs from prior year settlements.

| Certificated (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? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | Amount captured in budget | Amount captured in projection | Amount captured in projection |
| 3. Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |

| Certificated (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? | No | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

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

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

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

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

| | Prior Year (2nd Interim) (2014-15) | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|---|
| Number of classified (non-management) FTE positions | 348.0 | 390.0 | 390.0 | 390.0 |

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

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

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

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

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

Negotiations Settled

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Apr 28, 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: Apr 21, 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: Apr 28, 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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|
| 7. Amount included for any tentative salary schedule increases | | | |

| **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? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | NDN-Hard Cap Negotiated | NDN-Hard Cap Negotiated | NDN-Hard Cap Negotiated |
| 3. Percent of H&W cost paid by employer | Varies | Varies | Varies |
| 4. Percent projected change in H&W cost over prior year | None - Hard Cap Negotiated | None - Hard Cap Negotiated | None - Hard Cap Negotiated |

**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:

There are no new costs from prior year settlements.

| **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? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | Amount captured in budget | Amount captured in projections | Amount captured in projections |
| 3. Percent change in step & column over prior year | 2.0% | 2.0% | 2.0% |

| **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? | No | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | No | No | No |

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

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

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

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

| | Prior Year (2nd Interim) (2014-15) | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|---|
| Number of management, supervisor, and confidential FTE positions | 63.7 | 59.6 | 59.6 | 59.6 |

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

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

If Yes, complete question 2.

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

n/a

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

Negotiations Settled

2. 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)? | | | |
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|
| 4. Amount included for any tentative salary schedule increases | | | |

| **Management/Supervisor/Confidential 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 | | | |

| **Management/Supervisor/Confidential 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 and column adjustments | | | |
| 3. Percent change in step & column over prior year | | | |

| **Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)** | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---|---|---|
| 1. Are costs of other benefits included in the budget and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

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

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

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

| | |
|---|---|
| 1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? | Yes |
| 2. Approval date for adoption of the LCAP or approval of an update to the LCAP. | Jun 23, 2015 |

## S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

## ADDITIONAL FISCAL INDICATORS

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

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

| | | |
|---|---|---|
| **A1.** | Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund? | No |
| **A2.** | Is the system of personnel position control independent from the payroll system? | No |
| **A3.** | Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No) | No |
| **A4.** | Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year? | No |
| **A5.** | Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | Yes |
| **A6.** | Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | No |
| **A7.** | Is the district's financial system independent of the county office system? | Yes |
| **A8.** | Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education) | No |
| **A9.** | Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | Yes |

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

**Comments:**
(optional)

## End of School District Budget Criteria and Standards Review

**July 1 Budget**
**2014-15 Estimated Actuals**
**Technical Review Checks**

**Marysville Joint Unified** **Yuba County**

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

**July 1 Budget**
**2015-16 Budget**
**Technical Review Checks**

**Marysville Joint Unified** **Yuba County**

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

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

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.