

# La Mesa-Spring Valley School District



Every Child Learning Every Day

## 2015-16 Adopted Budget

4750 Date Avenue  
La Mesa, California 91942  
(619) 668-5700 | <http://www.lmsvsd.net>

June 2015

## Table of Contents

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About the District	3
Key Facts About the District	4
Enrollment, Attendance, Demographics	5
Local Control Funding Formula (LCFF)	6
Components of the LCFF	8
Adopted Budget Assumptions	9
Expenditure Assumptions	10
General Fund Contribution	11
User-Friendly Multi-Year Projection	12

### **TECHNICAL BUDGET DOCUMENT & SACS FORMS**

LCFF Calculator Summary	13
School District Certification	Form CB
Workers' Compensation Certification	Form CC
Criteria & Standards Review	Form 01CS
General Fund Multiyear Projections	Form MYP
General Fund Expenditures	Form 01
General Fund Cashflow	Form 01CF
Child Development Fund Expenditures	Form 12
Cafeteria Fund Expenditures	Form 13
Special Reserve Fund Expenditures	Form 17
Building Fund 21 Expenditures	Form 21
Capital Facilities Fund Expenditures	Form 25
Special Reserve Fund Expenditures	Form 40
Other Enterprise Fund Expenditures	Form 63
Average Daily Attendance	Form A
Current Expense Formula CEA	Form CEA
Current Expense Formula CEB	Form CEB

## About the District

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The **La Mesa-Spring Valley School District** is a high-performing school district located in the East County of San Diego. The District is committed to high student performance embedded in a culture of quality and continuous improvement. We embrace diversity. Collaboration is valued among all stakeholder groups and the interest-based process is used as the core for problem solving. The District covers 26 square miles and serves 12,293 students (not including preschool) housed in 17 elementary schools (K-6), two middle schools (7-8), one STEAM Academy (4-8) and one Arts Academy (4-8). The District employs just over 2,000 people with an annual budget of approximately \$115 million.

### Board of Education

Rick Winet	President
Bob Duff	Vice President
Dr. Emma Turner	Clerk
David Chong	Member
Steve Babbitt	Member

### District Administration

Brian Marshall	Superintendent
Dr. Karen Walker	Assistant Superintendent, Learning Support
Tina Sardina	Assistant Superintendent, Human Resources
David Feliciano	Assistant Superintendent, Business Services

### Our Purpose

To inspire learning and respect

### Our Vision

La Mesa-Spring Valley School District is a community of life-long learners who engage in continuous improvement and contribute positively to a global society, within a safe learning environment.

### Our Principles

In order to achieve work purposefully and realize our vision we must:

- Make decisions based upon the best interest of all children
- Honor individuality and diversity
- Act with integrity
- Partner with the community
- Strive for excellence
- Establish, measure & hold ourselves accountable to appropriate goals
- Communicate effectively
- Develop well-rounded learners
- Explore a sense of possibility
- Use resources wisely

## Key Facts about the District

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**Communities Served** Communities served include the City of La Mesa, a portion of the City of El Cajon, and the unincorporated communities of Mt. Helix, Casa de Oro, and Spring Valley within San Diego County

<b>Number of Schools</b>	17	Elementary Schools	(Grades K-6)
	2	Middle Schools	(Grades 7-8)
	1	Arts Academy	(Grades 4-8)
	1	STEAM Academy	(Grades 4-8)

<b>District Enrollment</b>	All Schools	12,293
	Grades K-6	9,904
	Grades 7-8	2,289

<b>Average Class Size</b>	Grades K-1	25 to 1
	Grades 2-6	30 to 1
	Grades 7-8	27 to 1

<b>Student Ethnicity</b>	Hispanic	48%
	White	29%
	African American	10%
	Two or More Races	7%
	Asian	3%
	Other	3%

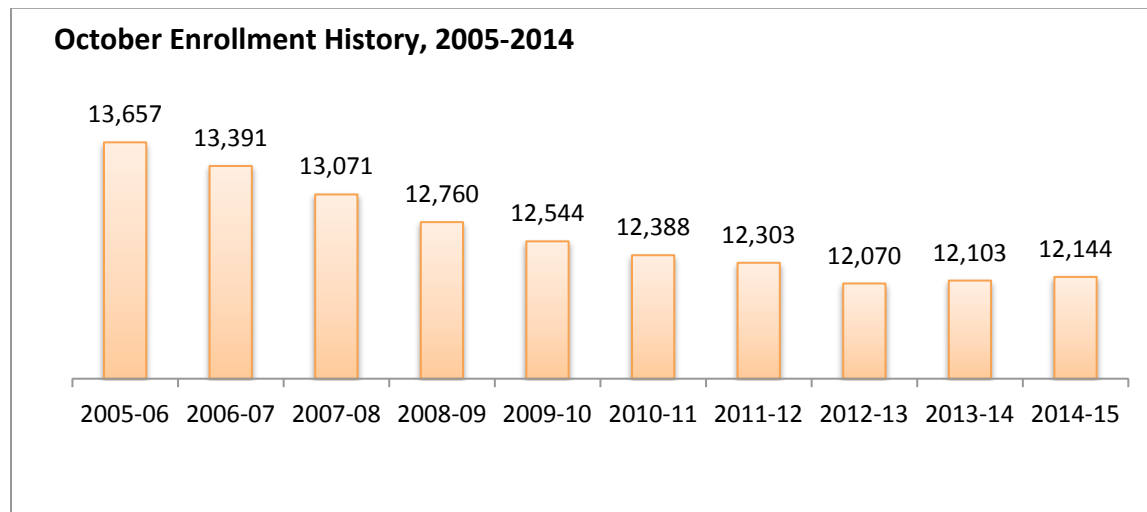
**Unduplicated Count Pupils** 61.46%

*Pupils designated as low income,  
English learner, or foster youth*

## Enrollment, Attendance, Demographics

### Enrollment

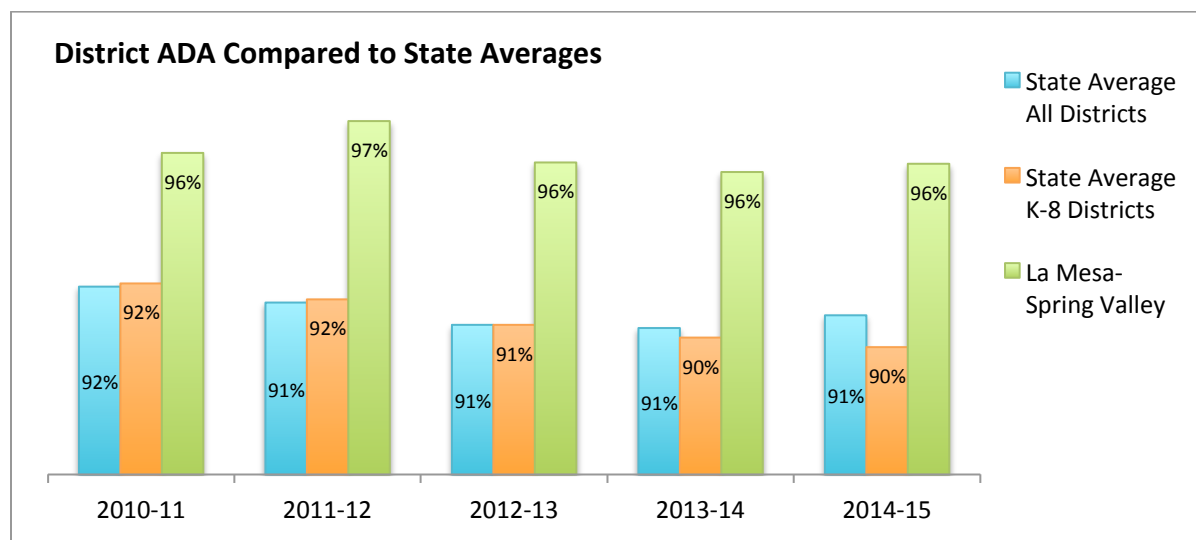
District enrollment is projected to remain flat at 12,144 in the 2015-16 school year.



### Average Daily Attendance (ADA) Percentage

ADA is the average number of students in attendance on a daily basis. Most District revenues are based on ADA. The District's ADA percentage is the annual ADA divided by total enrollment.

ADA is projected to remain flat at 96% in the 2015-16 school year.

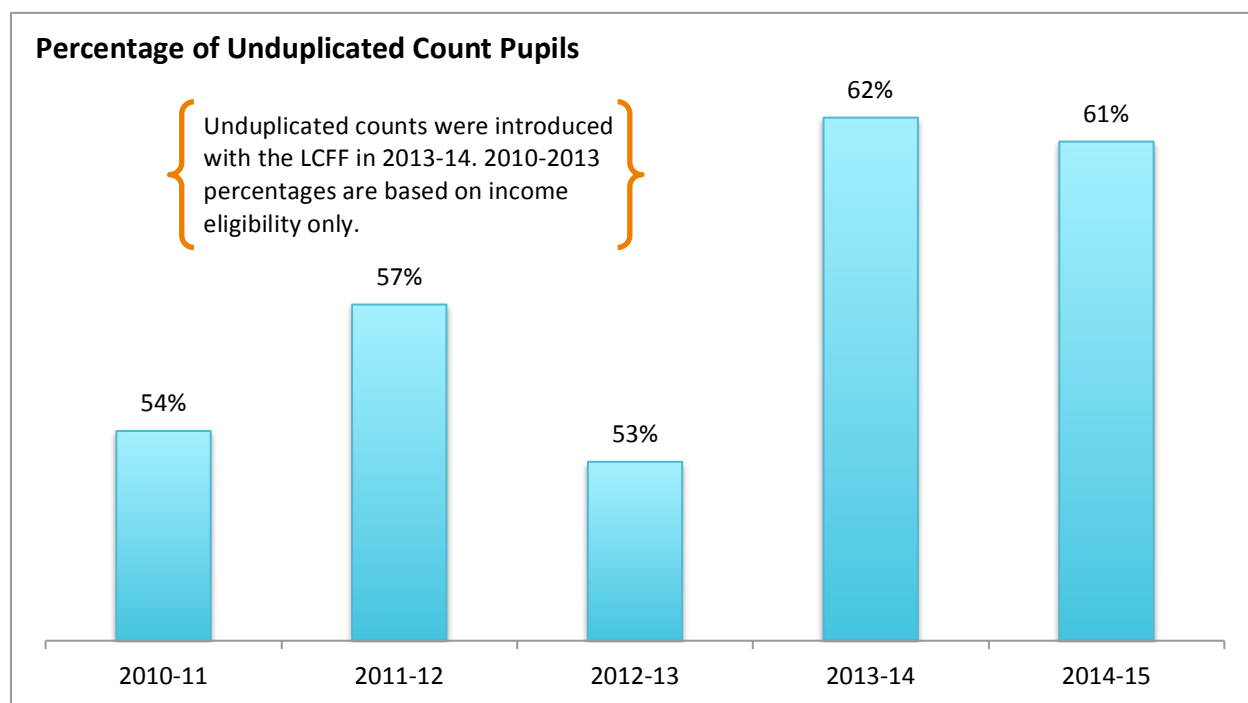


### Unduplicated Count Pupils

“Unduplicated count pupils” refers to those students who are English learners, meet income or categorical eligibility requirements for free or reduced-price meals, or are foster youth. The term unduplicated means that each pupil is counted only once even if the pupil meets more than one of these criteria (Education Code sections 2574(b)(2) and 42238.02(b)(1)).

The percentage of unduplicated count pupils is the number of unduplicated count students divided by total enrollment in the current year. Supplemental and concentration grant amounts in the Local Control Funding Formula (LCFF) are calculated based on the percentage of unduplicated pupils enrolled in the District.

The percentage of unduplicated count pupils is projected to remain flat at 61.46% in the 2015-16 school year.



### Local Control Funding Formula

*“Today, I’m signing a bill that is truly revolutionary. We are bringing government closer to the people, to the classroom where real decisions are made, and directing the money where the need and the challenge is greatest. This is a good day for California, it’s a good day for school kids and it’s a good day for our future.”*

*~ Gov. Jerry Brown on signing the law establishing the Local Control Funding Formula, July 1, 2013*

The Local Control Funding Formula (LCFF) replaced California’s nearly half-century-old, school finance system (Revenue Limits) with one that aims to provide local control as well as greater

transparency and fairness. Under the LCFF, districts receive a uniform base grant, adjusted by grade level, plus additional funds for students with greater educational needs, defined as low-income, English learner and foster youth students (unduplicated pupils). Districts receive an additional 20 percent per student “supplemental” grant based on the number of unduplicated pupils. Districts in which these students make up at least 55 percent of enrollment are entitled to a “concentration” grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

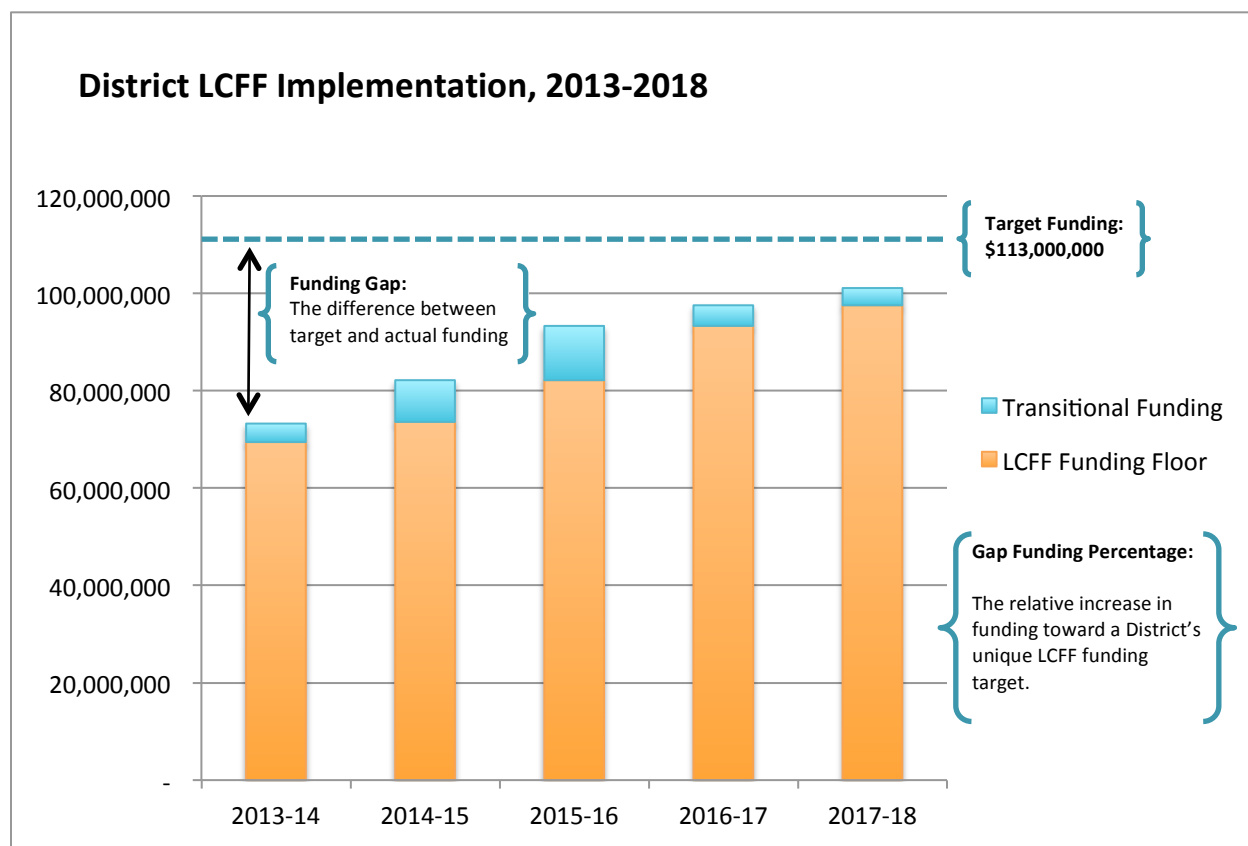
<http://ed source.org/publications/local-control-funding-formula-guide>

### Local Control and Accountability Plans

While the LCFF gives districts wide discretion to spend their base funding as they choose, they must use supplemental and concentration funds to increase or improve services for unduplicated pupils over services provided for all students in the current year. Use of LCFF funds are guided by a Local Control and Accountability Plan (LCAP), which is developed and adopted by each individual school district.

### Phased Implementation

The LCFF was initially projected to be phased in over a period of eight years, starting in 2013-14. Based on current projections, the LCFF is likely to be fully funded by the 2018-19 fiscal year. The following chart details the District’s projected implementation on the LCFF.



## Components of the LCFF

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### Base Grant

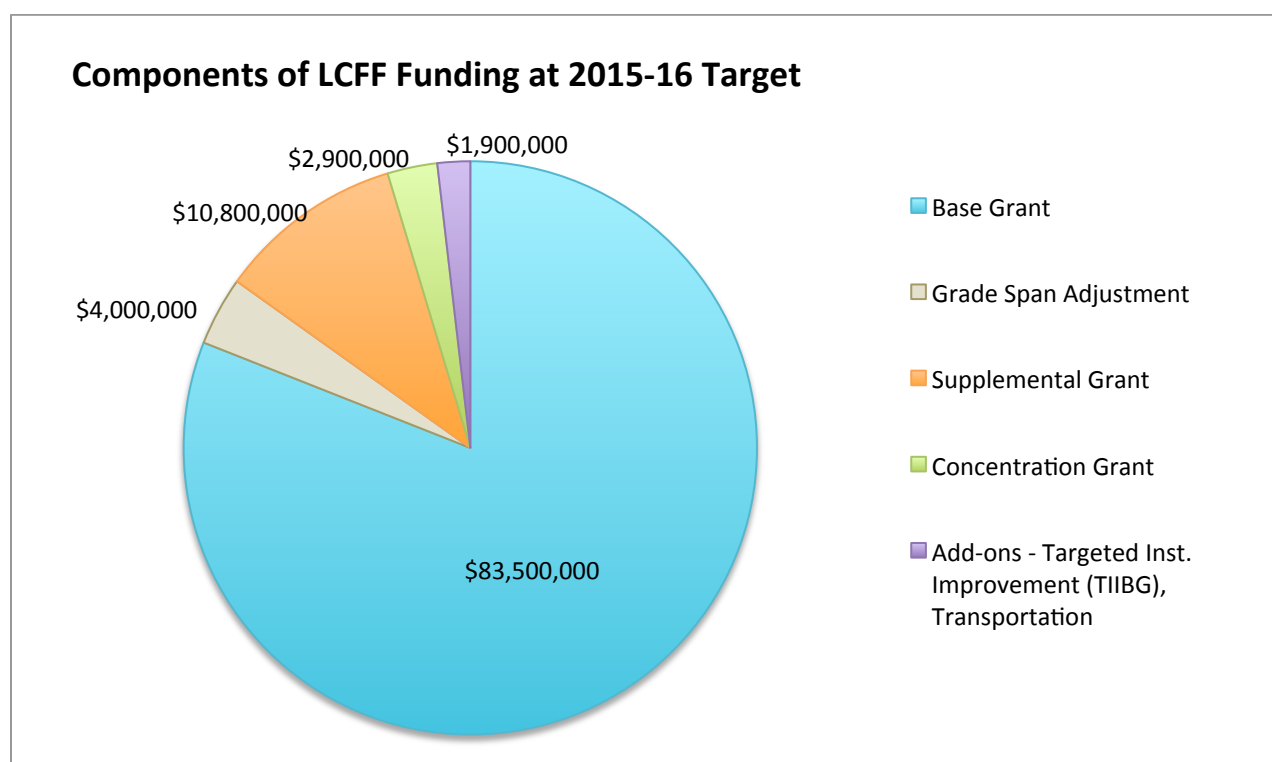
Every district will receive the same base grant for each student, depending on his or her grade level. The base grant is adjusted by the Cost-of-Living Adjustment (COLA) each year. Districts will receive less funding for students in middle grades than for those in elementary (after grade span adjustments). The K-3 base grant is adjusted up by 10.4 percent as an incentive to implement class-size reduction (CSR). This is referred to as the “grade span adjustment.”

### Supplemental and Concentration Grants

Districts will receive an additional 20 percent per student “supplemental” grant based on the number of unduplicated pupils. Districts in which these students make up at least 55 percent of enrollment are entitled to a “concentration” grant, an additional 50 percent of the base grant for each unduplicated pupil above the 55 percent threshold.

### Add-ons

- **Home-to-school transportation**
- **Targeted Instructional Improvement Block Grant (TIIBG)**  
Districts continue to receive transportation and Targeted Instructional Improvement Block Grant funds at the 2012-13 level.





## LCFF Calculation

<i>Previous year's Base Grant</i>		<i>Current year Base Grant</i>	- Previous year base + COLA
<i>COLA</i>	<b>+</b>	<i>Grade span adjustment</i>	- 10.4% for K-3 class size reduction (CSR)
<b><i>Current year Base Grant</i></b>		<i>Supplemental Grant</i>	- Additional 20% above the Base Grant for unduplicated pupils
		<i>Concentration Grant</i>	- Additional 50% above the Base Grant for unduplicated pupils above 55% of total enrollment
		<i>Add-ons</i>	<b>+</b>
		<b><i>LCFF Funding Target</i></b>	

## Adopted Budget Assumptions

### LCFF Target Factors per ADA

	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>
<b>14-15 Base Grant</b>	\$7,011	\$7,116	\$7,328
<b>15-16 COLA at 1.02%</b>	\$72	\$73	\$75
<b>Sum of Above</b>	\$7,083	\$7,189	\$7,403
<b>Adjustments</b>	\$737 K-3 CSR at 10.4%		
<b>Total 2015-16 Base Grant</b>	\$7,820	\$7,189	\$7,403

### LCFF Transition Factors

	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>Gap Funding Rate</b>	53.08%	37.40%	36.74%
<b>Statutory COLA</b>	1.02%	1.60%	2.48%
<b>District ADA</b>	11,628.8 Across all funding years		
<b>Unduplicated Pupils</b>	61.46% Across all funding years		

### One-Time Discretionary Funds

The District is projected to receive one-time discretionary funds of \$601 per ADA in the 2015-16 school year.

### Lottery Revenue

Lottery revenue is projected to remain flat at \$162 per ADA.

## Federal Revenue

Federal revenues are projected to remain flat at approximately \$5.7 million annually in the current and two out years.

## Local and Other Revenues

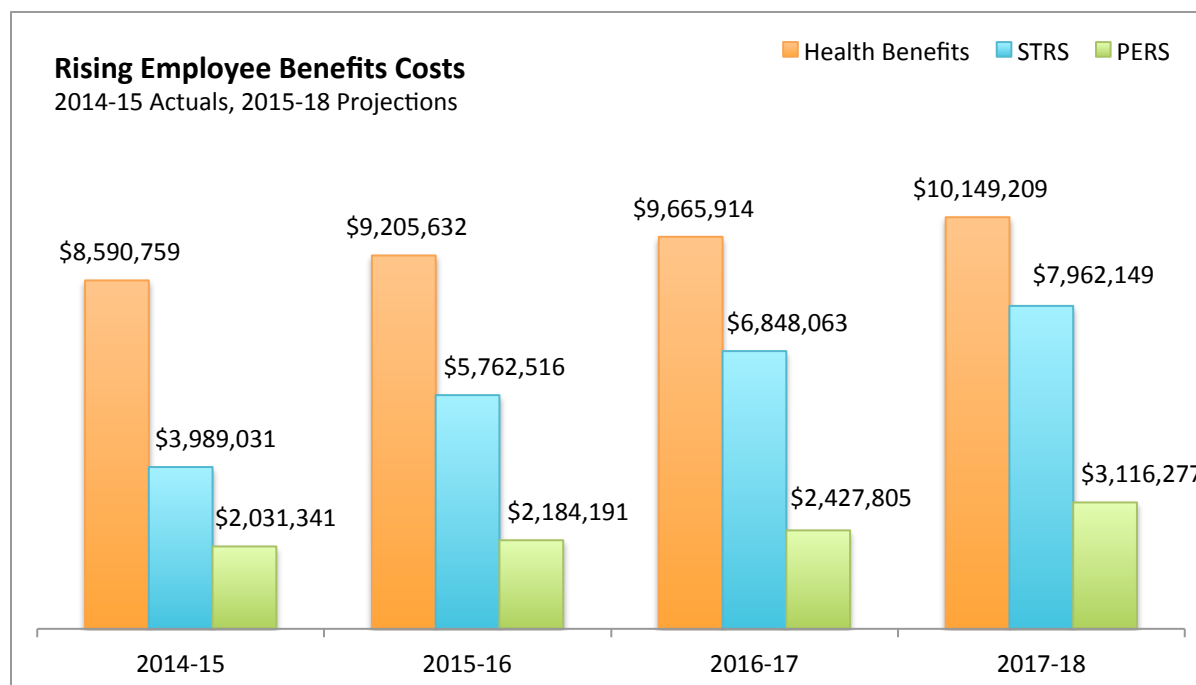
The revenue and expenditure budgets for 2015-16 mini-grants and donation funds are increased on the revenue side and increased on the expenditure side as they are received.

## Expenditure Assumptions

### Employee Benefits

	2015-16	2016-17	2017-18	Combined Cost Increase
Health and Welfare Benefits Increase	5%	5%	5%	\$943,577
CalSTRS Employer Rate	10.73%	12.58%	14.43%	\$2,199,633
CalPERS Employer Rate	11.85%	13.05%	16.60%	\$932,086

**Total** \$4,075,296



## Salary Projections

Include existing employees adjusted for step and column movement and bargaining agreements; program needs aligned with local priorities and LCAP goals; class size reduction (CSR) in kindergarten and expanded to first grade (average class size goal of 24 to 1).

### Projected Step and Column Movement:

	2015-16	2016-17	2017-18
<b>Certificated</b>	1.40%	1.40%	1.40%
<b>Classified</b>	1%	1%	1%

### Additional Expenditures Include:

- Specific instructional program growth as reflected in the LCAP:
  - La Mesa Arts Academy
  - STEAM Academy at La Presa Middle School
  - International Baccalaureate School at Spring Valley Middle School
  - Literacy Academy and Dual Language Immersion program at Kempton Elementary
- Language Arts textbook adoption reserve of \$3,000,000
- Routine Restricted Maintenance restored to an amount equal to 3% of General Fund expenditures as required by Education Code (EC) 17070.75

## General Fund Contribution

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### Special Education and Restricted Maintenance

General fund contributions occur when expenditures exceed revenues received for a restricted program. These excess expenditures then require a contribution from the general fund.

- **Special Education**  
The 2015-16 general fund contribution is estimated to be \$9,739,595.
- **Routine Restricted Maintenance**  
The 2015-16 general fund contribution to the Routine Restricted Maintenance program is \$3,353,000. The program has been restored to an amount equal to 3% of General Fund expenditures as required by Education Code (EC) 17070.75.

## User-Friendly Multi-Year Projection

	2015-16	2016-17	2017-18
<b>Revenues</b>			
LCFF Revenues	93,735,033	97,971,581	101,513,014
Federal Revenues	5,668,697	5,668,697	5,668,697
Other State Revenues	10,256,318	3,299,376	3,326,405
Other Local Revenues	7,621,196	7,720,693	7,874,132
<b>Total</b>	<b>\$117,281,244</b>	<b>\$114,660,347</b>	<b>\$118,382,248</b>
<b>Expenditures</b>			
Certificated Salaries	54,821,301	55,567,880	56,324,911
Classified Salaries	18,455,831	18,623,251	18,792,345
Employee Benefits	21,784,453	23,633,041	25,981,031
Books, Supplies & Services	16,652,362	17,051,164	17,493,568
<b>Total</b>	<b>\$111,713,947</b>	<b>\$114,875,336</b>	<b>\$118,591,855</b>
Interfund Transfers	-76,718	-76,718	-76,718
<b>Components of the Ending Balance</b>			
Beginning Balance	2,844,557	8,335,136	8,043,429
Net Increase/Decrease	5,490,579	-291,707	-286,325
<b>Ending Balance</b>	<b>\$8,335,136</b>	<b>\$8,043,429</b>	<b>\$7,757,104</b>
Total Reserves (Fund 01 + 17)	9,617,033	9,402,044	9,192,438
Reserve %	8%	8%	8%

**LCFF Calculator Universal Assumptions**  
**La Mesa-Spring Valley (68197) - 1415 ESTIMATED ACTUALS & 1516 ADOPTED BUDGET PROJECT**

Summary of Funding				
	2014-15	2015-16	2016-17	2017-18
Target	\$ 102,175,219	\$ 103,145,940	\$ 104,620,623	\$ 107,168,779
Floor	<b>73,574,825</b>	<b>82,146,414</b>	<b>93,292,967</b>	<b>97,529,456</b>
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR
<i>Remaining Need after Gap (informational only)</i>	<i>20,028,856</i>	<i>9,852,978</i>	<i>7,091,113</i>	<i>6,097,836</i>
Current Year Gap Funding	8,571,538	11,146,548	4,236,543	3,541,487
<b>Total Phase-In Entitlement</b>	<b>\$ 82,146,363</b>	<b>\$ 93,292,962</b>	<b>\$ 97,529,510</b>	<b>\$ 101,070,943</b>

Components of LCFF By Object Code				
	2014-15	2015-16	2016-17	2017-18
8011 - State Aid	\$ 45,248,804	\$ 56,316,362	\$ 61,139,943	\$ 65,268,410
8012 - EPA	13,052,909	13,501,769	12,914,736	12,327,702
<i>Local Revenue Sources:</i>				
8021 to 8048 - Property Taxes	23,844,650	23,474,831	23,474,831	23,474,831
8096 - In-Lieu of Property Taxes	-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>23,844,650</i>	<i>23,474,831</i>	<i>23,474,831</i>	<i>23,474,831</i>
<b>TOTAL FUNDING</b>	<b>\$ 82,146,363</b>	<b>\$ 93,292,962</b>	<b>\$ 97,529,510</b>	<b>\$ 101,070,943</b>

Summary of Student Population				
	2014-15	2015-16	2016-17	2017-18
<b>Unduplicated Pupil Population</b>				
Agency Unduplicated Pupil Count	7,464.00	7,464.00	7,464.00	7,464.00
COE Unduplicated Pupil Count	-	-	-	-
Total Unduplicated pupil Count	7,464.00	7,464.00	7,464.00	7,464.00
Rolling %, Supplemental Grant	61.7800%	61.6800%	61.4600%	61.4600%
Rolling %, Concentration Grant	61.7800%	61.6800%	61.4600%	61.4600%

**FUNDED ADA**

<b>Adjusted Base Grant ADA</b>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>	<i>Current Year</i>
Grades TK-3	5,425.65	5,425.65	5,425.65	5,425.65
Grades 4-6	3,844.34	3,844.34	3,844.34	3,844.34
Grades 7-8	2,358.81	2,358.81	2,358.81	2,358.81
<b>Total Adjusted Base Grant ADA</b>	<b>11,628.80</b>	<b>11,628.80</b>	<b>11,628.80</b>	<b>11,628.80</b>

**ACTUAL ADA (Current Year Only)**

Grades TK-3	5,425.65	5,425.65	5,425.65	5,425.65
Grades 4-6	3,844.34	3,844.34	3,844.34	3,844.34
Grades 7-8	2,358.81	2,358.81	2,358.81	2,358.81
Grades 9-12	-	-	-	-
<b>Total Actual ADA</b>	<b>11,628.80</b>	<b>11,628.80</b>	<b>11,628.80</b>	<b>11,628.80</b>
<i>Funded Difference (Funded ADA less Actual ADA)</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

Minimum Proportionality Percentage (MPP)				
	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 5,469,167	\$ 9,849,166	\$ 11,327,647	\$ 12,362,633
Current year Minimum Proportionality Percentage (MPP)	7.31%	12.08%	13.44%	14.24%

ANNUAL BUDGET REPORT:  
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

☒

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒

If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 4750 Date Ave La Mesa CA 91942  
Date: May 28, 2015

Place: 4750 Date Ave La Mesa CA 91942  
Date: June 02, 2015  
Time: 07:00 PM

Adoption Date: June 16, 2015

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

Contact person for additional information on the budget reports:

Name: Robyn Adams

Telephone: 619-668-5700 ext 6430

Title: Director Fiscal Services

E-mail: robyn.adams@lmsvdsd.net

### 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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?</li> </ul>	<b>X</b>	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		<b>X</b>
		<ul style="list-style-type: none"> <li>If yes, are they lifetime benefits?</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, do benefits continue beyond age 65?</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		<b>X</b>
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		<b>X</b>
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1)</li> </ul>	<b>X</b>	
		<ul style="list-style-type: none"> <li>Classified? (Section S8B, Line 1)</li> </ul>	<b>X</b>	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		<b>X</b>
		<ul style="list-style-type: none"> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	<b>Jun 16, 2015</b>	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		<b>X</b>

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



<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		<b>X</b>
A7	Independent Financial System	Is the district's financial system independent from the county office system?	<b>X</b>	
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).	<b>X</b>	
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?		<b>X</b>

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

( ☒ ) This school district is self-insured for workers' compensation claims  
through a JPA, and offers the following information:  
District funds are pooled with other member district and reserve levels are determined by an actuary

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

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

Date of Meeting: Jun 16, 2015

For additional information on this certification, please contact:

Name: Robyn Adams

Title: Director Fiscal Services

Telephone: 619-668-5700 ext 6430

E-mail: robyn.adams@lmsvsd.net

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level  (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2012-13)	11,906.14	11,915.26	N/A	Met
Second Prior Year (2013-14)	11,513.17	11,565.05	N/A	Met
First Prior Year (2014-15)	11,565.05	11,628.80	N/A	Met
Budget Year (2015-16)	11,628.80			

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

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

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		12,209	12,070	1.1%	Not Met
Second Prior Year (2013-14)		12,087	12,103	N/A	Met
First Prior Year (2014-15)		12,028	12,144	N/A	Met
Budget Year (2015-16)		12,144			

### 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)

The District re-organized the middle school from a 6-8 configuration to a 7-8 grade configuration. This change resulted in an unanticipated drop in our 7th grade enrollment. Our cohort survival rates for 7th grade historically exceed 100%. For the 2012-13 year the 7th grade enrollment was less than 100% of the 2011-12 6th grade enrollment. An adjustment to our projection method for this potential was applied to 2013-14.

### 3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	11,511	12,070	95.4%
Second Prior Year (2013-14)	11,565	12,103	95.6%
First Prior Year (2014-15)	11,629	12,144	95.8%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

#### 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)	11,629	12,144	95.8%	Met
1st Subsequent Year (2016-17)	11,629	12,144	95.8%	Met
2nd Subsequent Year (2017-18)	11,629	12,144	95.8%	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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

For districts funded by necessary small school formulas, projected LCFF revenue has not changed from the prior fiscal year amount by more than the district's gap funding or COLA<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)		103,145,940.00	104,620,623.00	107,168,779.00

#### 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)	23,844,650.00	23,474,831.00	23,474,831.00	23,474,831.00
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)	82,146,363.00	93,292,962.00	97,529,510.00	101,070,943.00
District's Projected Change in LCFF Revenue:		13.57%	4.54%	3.63%
LCFF Revenue Standard:		12.57% to 14.57%	3.54% to 5.54%	2.63% to 4.63%
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

## 5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	58,685,320.80	63,585,256.78	92.3%
Second Prior Year (2013-14)	63,094,242.27	72,750,166.33	86.7%
First Prior Year (2014-15)	67,966,019.82	79,422,300.49	85.6%
	Historical Average Ratio:		88.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4): <b>District's Salaries and Benefits Standard</b> (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	<b>85.2% to 91.2%</b>	<b>85.2% to 91.2%</b>	<b>85.2% to 91.2%</b>

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	72,507,809.42	83,936,609.41	86.4%	Met
1st Subsequent Year (2016-17)	74,639,844.00	86,342,084.00	86.4%	Met
2nd Subsequent Year (2017-18)	77,114,010.00	89,119,586.00	86.5%	Met

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

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

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

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

Due to the implementation of LCFF and the LCAP, the majority of the allocation of funds to school sites is in the 4000 objects and not in the salary and benefit objects. Alignments will be done from the 4000 objects to the salaries and benefits as the actual expenditures occur which will increase the ratio.



**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):	13.57%	4.54%	3.63%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>3.57% to 23.57%</b>	<b>-5.46% to 14.54%</b>	<b>-6.37% to 13.63%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	8.57% to 18.57%	-4.6% to 9.54%	-1.37% to 8.63%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2014-15)	6,207,911.40		
Budget Year (2015-16)	5,668,697.00	-8.69%	Yes
1st Subsequent Year (2016-17)	5,668,697.00	0.00%	No
2nd Subsequent Year (2017-18)	5,668,697.00	0.00%	No

**Explanation:**  
(required if Yes)

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	3,998,668.75		
Budget Year (2015-16)	10,256,318.10	156.49%	Yes
1st Subsequent Year (2016-17)	3,299,376.00	-67.83%	Yes
2nd Subsequent Year (2017-18)	3,326,404.00	0.82%	No

**Explanation:**  
(required if Yes)

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16. Fiscal year 2015-16 has approximately \$7 million in one time discretionary funds.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	8,205,321.97		
Budget Year (2015-16)	7,621,196.15	-7.12%	Yes
1st Subsequent Year (2016-17)	7,720,693.00	1.31%	No
2nd Subsequent Year (2017-18)	7,874,133.00	1.99%	No

**Explanation:**  
(required if Yes)

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	8,311,142.69		
Budget Year (2015-16)	12,166,252.27	46.38%	Yes
1st Subsequent Year (2016-17)	12,458,241.00	2.40%	No
2nd Subsequent Year (2017-18)	12,782,156.00	2.60%	No

**Explanation:**  
(required if Yes)

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16. Fiscal year 2015-16 has approximately \$7 million in one time discretionary funds.

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

First Prior Year (2014-15)	8,811,628.98		
Budget Year (2015-16)	4,149,130.31	-52.91%	Yes
1st Subsequent Year (2016-17)	4,261,445.00	2.71%	No
2nd Subsequent Year (2017-18)	4,386,040.00	2.92%	No

**Explanation:**  
(required if Yes)

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2014-15)	18,411,902.12		
Budget Year (2015-16)	23,546,211.25	27.89%	Not Met
1st Subsequent Year (2016-17)	16,688,766.00	-29.12%	Not Met
2nd Subsequent Year (2017-18)	16,869,234.00	1.08%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2014-15)	17,122,771.67		
Budget Year (2015-16)	16,315,382.58	-4.72%	Not Met
1st Subsequent Year (2016-17)	16,719,686.00	2.48%	Met
2nd Subsequent Year (2017-18)	17,168,196.00	2.68%	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)

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16.

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

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16. Fiscal year 2015-16 has approximately \$7 million in one time discretionary funds.

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

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16.

- 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)

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16. Fiscal year 2015-16 has approximately \$7 million in one time discretionary funds.

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

Fiscal year 2014-15 includes carryover, unused grants, and deferred revenue from the prior year. The budget year does not include any assumption for carryover, unused or deferred revenue and only includes projections for 2015-16.

## 7. CRITERION: Facilities Maintenance

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation? No
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

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

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	111,835,665.22			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	111,835,665.22	3,355,069.96	3,353,000.00	Not Met

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

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

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

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

This budgeted amount will be adjusted at the 45 day revision

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in two out of three prior fiscal years.

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	2,952,885.00	3,861,490.21
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	2,756,366.72	976,062.55	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	2,756,366.72	3,928,947.55	3,861,490.21
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	91,878,890.62	98,429,494.20	107,083,070.03
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)	91,878,890.62	98,429,494.20	107,083,070.03
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	3.0%	4.0%	3.6%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.0%</b>	<b>1.3%</b>	<b>1.2%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(1,690,175.33)	63,715,610.78	2.7%	Not Met
Second Prior Year (2013-14)	(2,946,140.69)	72,872,537.33	4.0%	Not Met
First Prior Year (2014-15)	(3,570,349.21)	79,544,018.49	4.5%	Not Met
Budget Year (2015-16) (Information only)	5,490,579.03	84,058,327.41		

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

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

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

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

Deficit spending in 2012-13 and 2013-14 is a result of declining enrollment as well as on-going multiple Federal and State revenue reductions. The budget reflects a conservative estimate and assumes all funds allocated will be spent which does not occur. With the implementation of LCFF the district will significantly reduce its deficit spending in 2015-16 and is projecting to nearly balance the budget in 2016-17 and 2017-18

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2012-13)	9,119,992.20	11,051,223.77	N/A		Met
Second Prior Year (2013-14)	8,436,115.77	9,361,048.44	N/A		Met
First Prior Year (2014-15)	5,504,120.44	6,414,907.75	N/A		Met
Budget Year (2015-16) (Information only)	2,844,558.54				

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	11,629	11,629	11,629
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
  - a. Enter the name(s) of the SELPA(s): \_\_\_\_\_

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	111,835,665.22	114,997,055.00	118,713,574.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	111,835,665.22	114,997,055.00	118,713,574.00
4. Reserve Standard Percentage Level 3%	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,355,069.96	3,449,911.65	3,561,407.22
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>3,355,069.96</b>	<b>3,449,911.65</b>	<b>3,561,407.22</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,355,070.00	3,449,912.00	3,561,407.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	1,794,852.57	1,408,302.57	1,010,481.57
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)	1,281,896.67	1,358,615.00	1,435,333.00
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)	6,431,819.24	6,216,829.57	6,007,221.57
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.75%	5.41%	5.06%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,355,069.96</b>	<b>3,449,911.65</b>	<b>3,561,407.22</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2014-15)	(9,929,989.43)			
Budget Year (2015-16)	(13,092,594.77)	3,162,605.34	31.8%	Not Met
1st Subsequent Year (2016-17)	(13,814,803.00)	722,208.23	5.5%	Met
2nd Subsequent Year (2017-18)	(14,583,186.00)	768,383.00	5.6%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2014-15)	82,086.00			
Budget Year (2015-16)	45,000.00	(37,086.00)	-45.2%	Not Met
1st Subsequent Year (2016-17)	45,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	45,000.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	121,718.00			
Budget Year (2015-16)	121,718.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	121,718.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	121,718.00	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 of the contributions in 2015-16 is a result of the flexibility provided in SB70 (reduction from 3% to 1% required contribution to routine restricted maintenance) ending in 2014-15. Contributions and expenditures were adjusted for the difference in 2015-16

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

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

Reductions to the transfers in are a result of one time expenditure for equipment in 2014-15. The Special Reserve fund transfer increase to reimburse the general fund for this one time expenditure

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

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

--

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

1. Does your district have long-term (multiyear) commitments? (If No, skip item 2 and Sections S6B and S6C)
2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	Fund 01-objects 8xxx	fund 01-objects 7400	2,320,354
Certificates of Participation				
General Obligation Bonds	15	Fund 51	Fund 51	43,196,334
Supp Early Retirement Program	1	Fund 01	Fund 01	506,006
State School Building Loans				
Compensated Absences	1	Fund 01	Fund 01	831,403

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

TOTAL:				46,854,097

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	716,009	716,009	716,009	
Certificates of Participation				
General Obligation Bonds	2,858,474	3,106,669	3,281,484	3,425,298
Supp Early Retirement Program	506,006	0	0	0
State School Building Loans				
Compensated Absences	831,403			

Other Long-term Commitments (continued):

Total Annual Payments:	4,911,892	3,822,678	3,997,493	3,425,298
Has total annual payment increased over prior year (2014-15)?	No	No	No	No

---

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No
----

- 2.

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

**Explanation:**  
(required if Yes)

--

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

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:

District paid benefits end at age 65 in all cases, except there are 4 retired Superintendents currently receiving lifetime benefits under special Board authorization. Retirees reimburse the District for costs beyond the standard plan provided to active employees.

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

31,952,016.00

31,952,016.00

Actuarial

July 1 2013

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

5. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method  
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)  
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
d. Number of retirees receiving OPEB benefits

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
3,604,947.00	3,604,947.00	3,604,947.00
1,200,090.00	1,260,094.50	1,323,099.22
1,200,090.00	1,260,094.50	1,323,099.22
153	153	153

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

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

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

Yes

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

The district is a member of the San Diego County Office Of Education Fringe Benefits Consortium for Dental and Life Insurance. Additionally the district is a member of the San Diego County Office of Education Joint Powers Authority for Property Liability and Workers Compensation Insurance. The funds are pooled with other member districts and reserve levels are actuarially determined by an independent consultant. The district is in the banking pool which has different levels of self insured retention than the small district pool

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

0.00

b. Unfunded liability for self-insurance programs

0.00

4. Self-Insurance Contributions

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

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

2,052,621.00	2,084,396.00	2,117,826.00
2,052,621.00	2,084,396.00	2,117,826.00

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	565.3	599.9	599.9	599.9

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

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

Yes

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

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

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

**Negotiations Settled**

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

Mar 17, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 12, 2015

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

Yes

If Yes, date of budget revision board adoption:

Jun 02, 2015

4. Period covered by the agreement:

Begin Date:

Apr 01, 2015

End Date:

June 30 2018

5. Salary settlement:

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

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




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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	385.3	421.4	421.4	421.4

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

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

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

Yes

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 21, 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 15, 2015

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

Yes

If Yes, date of budget revision board adoption:

Jun 02, 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

7. Amount included for any tentative salary schedule increases

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

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

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

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

**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:


--

**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**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	49.0	52.0	52.0	52.0

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

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

Yes

If Yes, complete question 2.

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

--

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
42,000	230,140	0
1.0%	2.5%	0.0%

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

**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 16, 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.

<b>A1.</b> Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	<div>No</div>
<b>A2.</b> Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
<b>A3.</b> 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)	<div>No</div>
<b>A4.</b> Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	<div>No</div>
<b>A5.</b> 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?	<div>No</div>
<b>A6.</b> Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>Yes</div>
<b>A7.</b> Is the district's financial system independent of the county office system?	<div>No</div>
<b>A8.</b> 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)	<div>No</div>
<b>A9.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>Yes</div>

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

**Comments:**  
(optional)

Item A6: District paid benefits end at age 65 in all cases, except there are 4 retired Superintendents currently receiving lifetime benefits under special Board authorization

## End of School District Budget Criteria and Standards Review

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	93,292,962.00	4.54%	97,529,510.00	3.63%	101,070,943.00
2. Federal Revenues	8100-8299	20,002.00	0.00%	20,002.00	0.00%	20,002.00
3. Other State Revenues	8300-8599	8,792,808.21	-79.37%	1,814,126.00	0.00%	1,814,126.00
4. Other Local Revenues	8600-8799	490,729.00	1.42%	497,706.00	1.56%	505,446.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(13,092,594.77)	4.90%	(13,734,250.00)	5.58%	(14,500,539.00)
6. Total (Sum lines A1 thru A5c)		89,548,906.44	-3.77%	86,172,094.00	3.23%	88,954,978.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				44,517,859.92		45,123,038.00
b. Step & Column Adjustment				605,178.08		613,651.00
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	44,517,859.92	1.36%	45,123,038.00	1.36%	45,736,689.00
2. Classified Salaries						
a. Base Salaries				11,910,111.29		12,019,610.00
b. Step & Column Adjustment				109,498.71		110,593.00
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	11,910,111.29	0.92%	12,019,610.00	0.92%	12,130,203.00
3. Employee Benefits	3000-3999	16,079,838.21	8.81%	17,497,196.00	10.00%	19,247,118.00
4. Books and Supplies	4000-4999	7,122,403.02	2.40%	7,293,341.00	2.60%	7,482,968.00
5. Services and Other Operating Expenditures	5000-5999	4,043,372.08	2.72%	4,153,152.00	2.93%	4,274,935.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	566,274.43	0.00%	566,275.00	0.00%	566,275.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(303,249.54)	2.40%	(310,528.00)	2.60%	(318,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		84,058,327.41	2.86%	86,463,802.00	3.21%	89,241,304.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		5,490,579.03		(291,708.00)		(286,326.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,844,558.54		8,335,137.57		8,043,429.57
2. Ending Fund Balance (Sum lines C and D1)		8,335,137.57		8,043,429.57		7,757,103.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	185,215.00		185,215.00		185,215.00
b. Restricted	9740					
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	3,000,000.00		3,000,000.00		3,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,355,070.00		3,449,912.00		3,561,407.00
2. Unassigned/Unappropriated	9790	1,794,852.57		1,408,302.57		1,010,481.57
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,335,137.57		8,043,429.57		7,757,103.57

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,355,070.00		3,449,912.00		3,561,407.00
c. Unassigned/Unappropriated	9790	1,794,852.57		1,408,302.57		1,010,481.57
(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	1,281,896.67		1,358,615.00		1,435,333.00
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		6,431,819.24		6,216,829.57		6,007,221.57
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	442,071.00	0.00%	442,071.00	0.00%	442,071.00
2. Federal Revenues	8100-8299	5,648,695.00	0.00%	5,648,695.00	0.00%	5,648,695.00
3. Other State Revenues	8300-8599	1,463,509.89	1.49%	1,485,250.00	1.82%	1,512,278.00
4. Other Local Revenues	8600-8799	7,130,467.15	1.30%	7,222,987.00	2.02%	7,368,687.00
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	13,092,594.77	4.90%	13,734,250.00	5.58%	14,500,539.00
6. Total (Sum lines A1 thru A5c)		27,777,337.81	2.72%	28,533,253.00	3.29%	29,472,270.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,303,440.77		10,444,842.00
b. Step & Column Adjustment				141,401.23		143,380.00
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	10,303,440.77	1.37%	10,444,842.00	1.37%	10,588,222.00
2. Classified Salaries						
a. Base Salaries				6,545,719.00		6,603,641.00
b. Step & Column Adjustment				57,922.00		58,501.00
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	6,545,719.00	0.88%	6,603,641.00	0.89%	6,662,142.00
3. Employee Benefits	3000-3999	5,704,615.00	7.56%	6,135,846.00	9.75%	6,733,913.00
4. Books and Supplies	4000-4999	5,043,849.25	2.40%	5,164,900.00	2.60%	5,299,188.00
5. Services and Other Operating Expenditures	5000-5999	105,758.23	2.40%	108,293.00	2.60%	111,105.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	73,955.56	2.40%	75,731.00	2.60%	77,700.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,777,337.81	2.72%	28,533,253.00	3.29%	29,472,270.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.00		0.00		0.00



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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	93,735,033.00	4.52%	97,971,581.00	3.61%	101,513,014.00
2. Federal Revenues	8100-8299	5,668,697.00	0.00%	5,668,697.00	0.00%	5,668,697.00
3. Other State Revenues	8300-8599	10,256,318.10	-67.83%	3,299,376.00	0.82%	3,326,404.00
4. Other Local Revenues	8600-8799	7,621,196.15	1.31%	7,720,693.00	1.99%	7,874,133.00
5. Other Financing Sources						
a. Transfers In	8900-8929	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		117,326,244.25	-2.23%	114,705,347.00	3.24%	118,427,248.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				54,821,300.69		55,567,880.00
b. Step & Column Adjustment				746,579.31		757,031.00
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	54,821,300.69	1.36%	55,567,880.00	1.36%	56,324,911.00
2. Classified Salaries						
a. Base Salaries				18,455,830.29		18,623,251.00
b. Step & Column Adjustment				167,420.71		169,094.00
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	18,455,830.29	0.91%	18,623,251.00	0.91%	18,792,345.00
3. Employee Benefits	3000-3999	21,784,453.21	8.49%	23,633,042.00	9.94%	25,981,031.00
4. Books and Supplies	4000-4999	12,166,252.27	2.40%	12,458,241.00	2.60%	12,782,156.00
5. Services and Other Operating Expenditures	5000-5999	4,149,130.31	2.71%	4,261,445.00	2.92%	4,386,040.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	566,274.43	0.00%	566,275.00	0.00%	566,275.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(229,293.98)	2.40%	(234,797.00)	2.60%	(240,902.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	121,718.00	0.00%	121,718.00	0.00%	121,718.00
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)		111,835,665.22	2.83%	114,997,055.00	3.23%	118,713,574.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		5,490,579.03		(291,708.00)		(286,326.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,844,558.54		8,335,137.57		8,043,429.57
2. Ending Fund Balance (Sum lines C and D1)		8,335,137.57		8,043,429.57		7,757,103.57
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	185,215.00		185,215.00		185,215.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,000,000.00		3,000,000.00		3,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,355,070.00		3,449,912.00		3,561,407.00
2. Unassigned/Unappropriated	9790	1,794,852.57		1,408,302.57		1,010,481.57
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,335,137.57		8,043,429.57		7,757,103.57

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,355,070.00		3,449,912.00		3,561,407.00
c. Unassigned/Unappropriated	9790	1,794,852.57		1,408,302.57		1,010,481.57
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	1,281,896.67		1,358,615.00		1,435,333.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		6,431,819.24		6,216,829.57		6,007,221.57
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.75%		5.41%		5.06%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		11,628.80		11,628.80		11,628.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		111,835,665.22		114,997,055.00		118,713,574.00
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)		111,835,665.22		114,997,055.00		118,713,574.00
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)		3,355,069.96		3,449,911.65		3,561,407.22
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,355,069.96		3,449,911.65		3,561,407.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		82,146,363.00	412,452.00	82,558,815.00	93,292,962.00	442,071.00	93,735,033.00	13.5%
2) Federal Revenue	8100-8299		43,999.65	6,163,911.75	6,207,911.40	20,002.00	5,648,695.00	5,668,697.00	-8.7%
3) Other State Revenue	8300-8599		2,597,453.78	1,401,214.97	3,998,668.75	8,792,808.21	1,463,509.89	10,256,318.10	156.5%
4) Other Local Revenue	8600-8799		1,033,756.75	7,171,565.22	8,205,321.97	490,729.00	7,130,467.15	7,621,196.15	-7.1%
5) TOTAL, REVENUES			85,821,573.18	15,149,143.94	100,970,717.12	102,596,501.21	14,684,743.04	117,281,244.25	16.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		41,064,550.09	9,404,196.47	50,468,746.56	44,517,859.92	10,303,440.77	54,821,300.69	8.6%
2) Classified Salaries	2000-2999		11,545,786.29	5,494,208.82	17,039,995.11	11,910,111.29	6,545,719.00	18,455,830.29	8.3%
3) Employee Benefits	3000-3999		15,355,683.44	4,992,646.98	20,348,330.42	16,079,838.21	5,704,615.00	21,784,453.21	7.1%
4) Books and Supplies	4000-4999		4,883,609.18	3,427,533.51	8,311,142.69	7,122,403.02	5,043,849.25	12,166,252.27	46.4%
5) Services and Other Operating Expenditures	5000-5999		5,532,209.79	3,279,419.19	8,811,628.98	4,043,372.08	105,758.23	4,149,130.31	-52.9%
6) Capital Outlay	6000-6999		560,740.93	806,271.52	1,367,012.45	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		835,301.14	0.00	835,301.14	566,274.43	0.00	566,274.43	-32.2%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(355,580.37)	134,775.05	(220,805.32)	(303,249.54)	73,955.56	(229,293.98)	3.8%
9) TOTAL, EXPENDITURES			79,422,300.49	27,539,051.54	106,961,352.03	83,936,609.41	27,777,337.81	111,713,947.22	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,399,272.69	(12,389,907.60)	(5,990,634.91)	18,659,891.80	(13,092,594.77)	5,567,297.03	-192.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		82,085.53	0.00	82,085.53	45,000.00	0.00	45,000.00	-45.2%
b) Transfers Out	7600-7629		121,718.00	0.00	121,718.00	121,718.00	0.00	121,718.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(9,929,989.43)	9,929,989.43	0.00	(13,092,594.77)	13,092,594.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,969,621.90)	9,929,989.43	(39,632.47)	(13,169,312.77)	13,092,594.77	(76,718.00)	93.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,570,349.21)	(2,459,918.17)	(6,030,267.38)	5,490,579.03	0.00	5,490,579.03	-191.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,414,907.75	792,091.66	7,206,999.41	2,844,558.54	0.00	2,844,558.54	-60.5%
b) Audit Adjustments		9793	0.00	1,667,826.51	1,667,826.51	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,414,907.75	2,459,918.17	8,874,825.92	2,844,558.54	0.00	2,844,558.54	-67.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,414,907.75	2,459,918.17	8,874,825.92	2,844,558.54	0.00	2,844,558.54	-67.9%
2) Ending Balance, June 30 (E + F1e)			2,844,558.54	0.00	2,844,558.54	8,335,137.57	0.00	8,335,137.57	193.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	141,565.00	0.00	141,565.00	141,565.00	0.00	141,565.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	3,000,000.00	0.00	3,000,000.00	New
Language Arts Adoption	0000	9780				3,000,000.00		3,000,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,659,343.54	0.00	2,659,343.54	3,355,070.00	0.00	3,355,070.00	26.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	1,794,852.57	0.00	1,794,852.57	New

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

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	45,248,804.00	0.00	45,248,804.00	56,316,362.00	0.00	56,316,362.00	24.5%
Education Protection Account State Aid - Current Year		8012	13,052,909.00	0.00	13,052,909.00	13,501,769.00	0.00	13,501,769.00	3.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	208,296.00	0.00	208,296.00	208,296.00	0.00	208,296.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	24,117,336.00	0.00	24,117,336.00	24,117,336.00	0.00	24,117,336.00	0.0%
Unsecured Roll Taxes		8042	817,299.00	0.00	817,299.00	817,299.00	0.00	817,299.00	0.0%
Prior Years' Taxes		8043	(25,076.00)	0.00	(25,076.00)	(25,076.00)	0.00	(25,076.00)	0.0%
Supplemental Taxes		8044	920,166.00	0.00	920,166.00	920,166.00	0.00	920,166.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,563,190.00)	0.00	(2,563,190.00)	(2,563,190.00)	0.00	(2,563,190.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	369,819.00	0.00	369,819.00	0.00	0.00	0.00	-100.0%
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			82,146,363.00	0.00	82,146,363.00	93,292,962.00	0.00	93,292,962.00	13.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	412,452.00	412,452.00	0.00	442,071.00	442,071.00	7.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			82,146,363.00	412,452.00	82,558,815.00	93,292,962.00	442,071.00	93,735,033.00	13.5%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	43,997.55	0.00	43,997.55	20,000.00	0.00	20,000.00	-54.5%
Special Education Entitlement		8181	0.00	2,032,019.00	2,032,019.00	0.00	2,025,430.00	2,025,430.00	-0.3%
Special Education Discretionary Grants		8182	0.00	502,697.00	502,697.00	0.00	411,174.00	411,174.00	-18.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	2.10	0.00	2.10	2.00	0.00	2.00	-4.8%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	23,492.00	23,492.00	0.00	23,492.00	23,492.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,534,457.46	2,534,457.46		2,320,000.00	2,320,000.00	-8.5%
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		533,461.10	533,461.10		473,742.20	473,742.20	-11.2%
NCLB: Title III, Immigrant Education Program	4201	8290		32,963.19	32,963.19		29,078.55	29,078.55	-11.8%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		227,135.00	227,135.00		215,778.25	215,778.25	-5.0%
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	3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	277,687.00	277,687.00	0.00	150,000.00	150,000.00	-46.0%
<b>TOTAL, FEDERAL REVENUE</b>			43,999.65	6,163,911.75	6,207,911.40	20,002.00	5,648,695.00	5,668,697.00	-8.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	813,797.00	813,797.00	0.00	800,000.00	800,000.00	-1.7%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,098,013.00	0.00	1,098,013.00	7,314,344.46	0.00	7,314,344.46	566.1%
Lottery - Unrestricted and Instructional Materials		8560	1,499,440.78	390,215.97	1,889,656.75	1,478,463.75	390,802.89	1,869,266.64	-1.1%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	197,202.00	197,202.00	0.00	272,707.00	272,707.00	38.3%
TOTAL, OTHER STATE REVENUE			2,597,453.78	1,401,214.97	3,998,668.75	8,792,808.21	1,463,509.89	10,256,318.10	156.5%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
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	19,254.23	19,254.23	0.00	19,250.00	19,250.00	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		6,733.79	0.00	6,733.79	5,800.00	0.00	5,800.00	-13.9%
Leases and Rentals	8650		253,421.34	0.00	253,421.34	264,701.00	0.00	264,701.00	4.5%
Interest	8660		172,278.20	0.00	172,278.20	172,278.00	0.00	172,278.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		2,562.00	1,328,737.99	1,331,299.99	2,500.00	1,328,738.15	1,331,238.15	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		26,442.00	0.00	26,442.00	26,000.00	0.00	26,000.00	-1.7%
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%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	572,319.42	120,000.00	692,319.42	19,450.00	0.00	19,450.00	-97.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		5,703,573.00	5,703,573.00		5,782,479.00	5,782,479.00	1.4%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,033,756.75	7,171,565.22	8,205,321.97	490,729.00	7,130,467.15	7,621,196.15	-7.1%
TOTAL, REVENUES			85,821,573.18	15,149,143.94	100,970,717.12	102,596,501.21	14,684,743.04	117,281,244.25	16.2%

			2014-15 Estimated Actuals			2015-16 Budget			
					Total Fund col. A + B (C)			Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	35,184,023.00	6,044,544.62	41,228,567.62	37,912,731.00	6,547,569.77	44,460,300.77	7.8%
Certificated Pupil Support Salaries		1200	1,559,311.46	2,822,801.53	4,382,112.99	1,694,446.00	3,087,314.00	4,781,760.00	9.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,394,209.46	343,057.95	3,737,267.41	3,619,833.92	465,156.00	4,084,989.92	9.3%
Other Certificated Salaries		1900	927,006.17	193,792.37	1,120,798.54	1,290,849.00	203,401.00	1,494,250.00	33.3%
TOTAL, CERTIFICATED SALARIES			41,064,550.09	9,404,196.47	50,468,746.56	44,517,859.92	10,303,440.77	54,821,300.69	8.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	216,785.58	2,905,499.64	3,122,285.22	188,515.00	3,234,019.00	3,422,534.00	9.6%
Classified Support Salaries		2200	4,632,412.45	1,463,723.47	6,096,135.92	4,495,164.00	1,925,484.00	6,420,648.00	5.3%
Classified Supervisors' and Administrators' Salaries		2300	848,374.69	153,328.58	1,001,703.27	1,022,767.52	315,496.00	1,338,263.52	33.6%
Clerical, Technical and Office Salaries		2400	4,725,332.64	298,965.31	5,024,297.95	5,243,374.77	317,181.00	5,560,555.77	10.7%
Other Classified Salaries		2900	1,122,880.93	672,691.82	1,795,572.75	960,290.00	753,539.00	1,713,829.00	-4.6%
TOTAL, CLASSIFIED SALARIES			11,545,786.29	5,494,208.82	17,039,995.11	11,910,111.29	6,545,719.00	18,455,830.29	8.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,703,049.60	860,875.94	4,563,925.54	4,659,847.00	1,102,669.00	5,762,516.00	26.3%
PERS		3201-3202	1,360,905.31	665,238.81	2,026,144.12	1,433,314.81	761,626.00	2,194,940.81	8.3%
OASDI/Medicare/Alternative		3301-3302	1,529,775.44	595,039.20	2,124,814.64	1,508,760.12	649,464.00	2,158,224.12	1.6%
Health and Welfare Benefits		3401-3402	5,455,119.43	2,209,300.91	7,664,420.34	5,659,193.75	2,431,104.00	8,090,297.75	5.6%
Unemployment Insurance		3501-3502	28,583.38	8,303.92	36,887.30	28,247.50	8,601.00	36,848.50	-0.1%
Workers' Compensation		3601-3602	1,200,896.88	349,240.58	1,550,137.46	1,164,621.13	354,543.00	1,519,164.13	-2.0%
OPEB, Allocated		3701-3702	1,061,546.33	9,576.00	1,071,122.33	1,120,620.00	10,080.00	1,130,700.00	5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,015,807.07	295,071.62	1,310,878.69	505,233.90	386,528.00	891,761.90	-32.0%
TOTAL, EMPLOYEE BENEFITS			15,355,683.44	4,992,646.98	20,348,330.42	16,079,838.21	5,704,615.00	21,784,453.21	7.1%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	282,180.26	1,826,462.85	2,108,643.11	260,000.00	390,802.89	650,802.89	-69.1%
Books and Other Reference Materials		4200	37,542.43	16,310.56	53,852.99	0.00	0.00	0.00	-100.0%
Materials and Supplies		4300	3,090,278.57	1,467,314.56	4,557,593.13	6,775,403.02	4,653,046.36	11,428,449.38	150.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	1,473,607.92	117,445.54	1,591,053.46	87,000.00	0.00	87,000.00	-94.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,883,609.18	3,427,533.51	8,311,142.69	7,122,403.02	5,043,849.25	12,166,252.27	46.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	98,553.31	273,840.21	372,393.52	50,400.00	0.00	50,400.00	-86.5%
Dues and Memberships		5300	24,779.90	0.00	24,779.90	0.00	0.00	0.00	-100.0%
Insurance		5400 - 5450	512,628.45	0.00	512,628.45	535,408.00	0.00	535,408.00	4.4%
Operations and Housekeeping Services		5500	3,284,963.98	0.00	3,284,963.98	3,717,473.04	0.00	3,717,473.04	13.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	912,684.02	52,080.69	964,764.71	9,828.00	0.00	9,828.00	-99.0%
Transfers of Direct Costs		5710	(151,374.39)	151,374.39	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(528,785.59)	150.63	(528,634.96)	(530,793.61)	144.46	(530,649.15)	0.4%
Professional/Consulting Services and Operating Expenditures		5800	1,182,343.25	2,795,723.22	3,978,066.47	59,000.00	104,503.77	163,503.77	-95.9%
Communications		5900	196,416.86	6,250.05	202,666.91	202,056.65	1,110.00	203,166.65	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,532,209.79	3,279,419.19	8,811,628.98	4,043,372.08	105,758.23	4,149,130.31	-52.9%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	7,198.00	2,028.35	9,226.35	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	9,779.00	696,150.05	705,929.05	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	358,600.83	10,011.76	368,612.59	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	185,163.10	98,081.36	283,244.46	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			560,740.93	806,271.52	1,367,012.45	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	37,604.45	0.00	37,604.45	28,867.52	0.00	28,867.52	-23.2%
Other Debt Service - Principal		7439	797,696.69	0.00	797,696.69	537,406.91	0.00	537,406.91	-32.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			835,301.14	0.00	835,301.14	566,274.43	0.00	566,274.43	-32.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(134,775.05)	134,775.05	0.00	(73,955.56)	73,955.56	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(220,805.32)	0.00	(220,805.32)	(229,293.98)	0.00	(229,293.98)	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(355,580.37)	134,775.05	(220,805.32)	(303,249.54)	73,955.56	(229,293.98)	3.8%
TOTAL, EXPENDITURES			79,422,300.49	27,539,051.54	106,961,352.03	83,936,609.41	27,777,337.81	111,713,947.22	4.4%



			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	82,085.53	0.00	82,085.53	45,000.00	0.00	45,000.00	-45.2%
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			82,085.53	0.00	82,085.53	45,000.00	0.00	45,000.00	-45.2%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	121,718.00	0.00	121,718.00	121,718.00	0.00	121,718.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			121,718.00	0.00	121,718.00	121,718.00	0.00	121,718.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(9,929,989.43)	9,929,989.43	0.00	(13,092,594.77)	13,092,594.77	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			(9,929,989.43)	9,929,989.43	0.00	(13,092,594.77)	13,092,594.77	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(9,969,621.90)	9,929,989.43	(39,632.47)	(13,169,312.77)	13,092,594.77	(76,718.00)	93.6%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	82,146,363.00	412,452.00	82,558,815.00	93,292,962.00	442,071.00	93,735,033.00	13.5%
2) Federal Revenue		8100-8299	43,999.65	6,163,911.75	6,207,911.40	20,002.00	5,648,695.00	5,668,697.00	-8.7%
3) Other State Revenue		8300-8599	2,597,453.78	1,401,214.97	3,998,668.75	8,792,808.21	1,463,509.89	10,256,318.10	156.5%
4) Other Local Revenue		8600-8799	1,033,756.75	7,171,565.22	8,205,321.97	490,729.00	7,130,467.15	7,621,196.15	-7.1%
5) TOTAL, REVENUES			85,821,573.18	15,149,143.94	100,970,717.12	102,596,501.21	14,684,743.04	117,281,244.25	16.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	50,206,206.34	16,791,269.42	66,997,475.76	53,077,820.83	16,580,631.88	69,658,452.71	4.0%
2) Instruction - Related Services	2000-2999		9,550,912.31	1,682,604.45	11,233,516.76	11,007,784.47	1,601,293.85	12,609,078.32	12.2%
3) Pupil Services	3000-3999		6,408,839.73	4,930,902.88	11,339,742.61	6,486,196.98	4,911,011.00	11,397,207.98	0.5%
4) Ancillary Services	4000-4999		338,456.79	51,014.27	389,471.06	346,506.00	53,151.00	399,657.00	2.6%
5) Community Services	5000-5999		26,303.67	1,204,229.92	1,230,533.59	2,500.00	1,203,554.52	1,206,054.52	-2.0%
6) Enterprise	6000-6999		217.61	0.00	217.61	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		4,081,559.98	134,775.05	4,216,335.03	4,830,385.81	73,955.56	4,904,341.37	16.3%
8) Plant Services	8000-8999		7,899,982.34	2,744,255.55	10,644,237.89	7,594,140.89	3,353,740.00	10,947,880.89	2.9%
9) Other Outgo	9000-9999		909,821.72	0.00	909,821.72	591,274.43	0.00	591,274.43	-35.0%
10) TOTAL, EXPENDITURES			79,422,300.49	27,539,051.54	106,961,352.03	83,936,609.41	27,777,337.81	111,713,947.22	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,399,272.69	(12,389,907.60)	(5,990,634.91)	18,659,891.80	(13,092,594.77)	5,567,297.03	-192.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	82,085.53	0.00	82,085.53	45,000.00	0.00	45,000.00	-45.2%
a) Transfers In									
b) Transfers Out		7600-7629	121,718.00	0.00	121,718.00	121,718.00	0.00	121,718.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,929,989.43)	9,929,989.43	0.00	(13,092,594.77)	13,092,594.77	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,969,621.90)	9,929,989.43	(39,632.47)	(13,169,312.77)	13,092,594.77	(76,718.00)	93.6%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,570,349.21)	(2,459,918.17)	(6,030,267.38)	5,490,579.03	0.00	5,490,579.03	-191.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	6,414,907.75	792,091.66	7,206,999.41	2,844,558.54	0.00	2,844,558.54	-60.5%
b) Audit Adjustments		9793	0.00	1,667,826.51	1,667,826.51	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			6,414,907.75	2,459,918.17	8,874,825.92	2,844,558.54	0.00	2,844,558.54	-67.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,414,907.75	2,459,918.17	8,874,825.92	2,844,558.54	0.00	2,844,558.54	-67.9%
2) Ending Balance, June 30 (E + F1e)			2,844,558.54	0.00	2,844,558.54	8,335,137.57	0.00	8,335,137.57	193.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Stores		9712	141,565.00	0.00	141,565.00	141,565.00	0.00	141,565.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (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	3,000,000.00	0.00	3,000,000.00	New
Language Arts Adoption	0000	9780				3,000,000.00		3,000,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,659,343.54	0.00	2,659,343.54	3,355,070.00	0.00	3,355,070.00	26.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	1,794,852.57	0.00	1,794,852.57	New

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

85

Actuals to end of the month of:  
APRIL 2015

6/11/15 12:16		Beginning	July	August	September	October	November	December 15th	December	January	February	March	April	May	June	Totals up to June 30th
86	Ending Balance WITHOUT Borrowing		\$ (1,172,775)	\$ (6,403,620)	\$ (6,085,459)	\$ (9,301,779)	\$ (3,921,269)	\$ 111,606	\$ 4,284,198	\$ 4,683,028	\$ 2,988,701	\$ 4,889,605	\$ 8,048,441	\$ 6,923,417	\$ 8,345,068	\$ 8,345,068
87																
89	Multiple Borrowing Activity															
90	9640 TRAN / TTF Principal Amounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
91	8660 TRAN / TTF Premium		-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	5800 TRAN / TTF Issuance Cost & Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	9135 & 9640 TRAN / TTF Repayment		-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	9600-9619 Temporary Loans / Due To		-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	9629-9649 Other Liabilities (Excluding TRANs)		-	-	-	-	-	-	-	-	-	-	-	-	-	-
96																
97	Multiple Total Borrowing Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
98																
99	9110 Ending Cash Balance		\$ (1,172,775)	\$ (6,403,620)	\$ (6,085,459)	\$ (9,301,779)	\$ (3,921,269)	\$ 111,606	\$ 4,284,198	\$ 4,683,028	\$ 2,988,701	\$ 4,889,605	\$ 8,048,441	\$ 6,923,417	\$ 8,345,068	\$ 8,345,068

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,485.00	46,485.00	0.0%
3) Other State Revenue		8300-8599	565,000.00	533,750.00	-5.5%
4) Other Local Revenue		8600-8799	300.00	282.00	-6.0%
5) TOTAL, REVENUES			611,785.00	580,517.00	-5.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	264,756.67	282,445.00	6.7%
2) Classified Salaries		2000-2999	152,931.01	158,080.00	3.4%
3) Employee Benefits		3000-3999	112,652.16	119,933.57	6.5%
4) Books and Supplies		4000-4999	48,613.25	2,407.75	-95.0%
5) Services and Other Operating Expenditures		5000-5999	12,044.59	4,596.24	-61.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	20,487.32	12,772.44	-37.7%
9) TOTAL, EXPENDITURES			611,485.00	580,235.00	-5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			300.00	282.00	-6.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300.00	282.00	-6.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,312.67	6,612.67	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,312.67	6,612.67	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,312.67	6,612.67	4.8%
2) Ending Balance, June 30 (E + F1e)			6,612.67	6,894.67	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,612.67	6,894.67	4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	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	46,485.00	46,485.00	0.0%
TOTAL, FEDERAL REVENUE			46,485.00	46,485.00	0.0%
<b>OTHER STATE REVENUE</b>					
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	562,500.00	531,250.00	-5.6%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
TOTAL, OTHER STATE REVENUE			565,000.00	533,750.00	-5.5%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	300.00	282.00	-6.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	282.00	-6.0%
TOTAL, REVENUES			611,785.00	580,517.00	-5.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	181,310.47	196,425.00	8.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	83,446.20	86,020.00	3.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			264,756.67	282,445.00	6.7%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	116,541.80	120,928.00	3.8%
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	33,953.51	35,088.00	3.3%
Other Classified Salaries		2900	2,435.70	2,064.00	-15.3%
TOTAL, CLASSIFIED SALARIES			152,931.01	158,080.00	3.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	23,327.33	30,306.00	29.9%
PERS		3201-3202	5,592.72	10,392.00	85.8%
OASDI/Medicare/Alternative		3301-3302	14,835.91	16,337.00	10.1%
Health and Welfare Benefits		3401-3402	55,476.36	50,287.57	-9.4%
Unemployment Insurance		3501-3502	230.77	222.00	-3.8%
Workers' Compensation		3601-3602	9,970.16	9,151.00	-8.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,218.91	3,238.00	0.6%
TOTAL, EMPLOYEE BENEFITS			112,652.16	119,933.57	6.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	48,613.25	2,407.75	-95.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			48,613.25	2,407.75	-95.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,802.78	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,773.06	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	300.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,587.75	4,510.24	-1.7%
Professional/Consulting Services and Operating Expenditures		5800	3,454.00	0.00	-100.0%
Communications		5900	127.00	86.00	-32.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,044.59	4,596.24	-61.8%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	20,487.32	12,772.44	-37.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,487.32	12,772.44	-37.7%
TOTAL, EXPENDITURES			611,485.00	580,235.00	-5.1%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	46,485.00	46,485.00	0.0%
3) Other State Revenue		8300-8599	565,000.00	533,750.00	-5.5%
4) Other Local Revenue		8600-8799	300.00	282.00	-6.0%
5) TOTAL, REVENUES			611,785.00	580,517.00	-5.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		431,148.44	411,064.25	-4.7%
2) Instruction - Related Services	2000-2999		157,707.18	156,370.31	-0.8%
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		1,773.06	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		20,487.32	12,772.44	-37.7%
8) Plant Services	8000-8999		369.00	28.00	-92.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			611,485.00	580,235.00	-5.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			300.00	282.00	-6.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300.00	282.00	-6.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,312.67	6,612.67	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,312.67	6,612.67	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,312.67	6,612.67	4.8%
2) Ending Balance, June 30 (E + F1e)			6,612.67	6,894.67	4.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,612.67	6,894.67	4.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
6130	Child Development: Center-Based Reserve Account	6,612.67	6,894.67
Total, Restricted Balance		6,612.67	6,894.67

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,870,188.20	4,870,188.20	0.0%
3) Other State Revenue		8300-8599	360,897.61	343,047.33	-4.9%
4) Other Local Revenue		8600-8799	777,604.55	776,547.00	-0.1%
5) TOTAL, REVENUES			6,008,690.36	5,989,782.53	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,136,042.24	2,246,355.00	5.2%
3) Employee Benefits		3000-3999	965,530.73	966,707.00	0.1%
4) Books and Supplies		4000-4999	2,705,846.61	2,590,064.00	-4.3%
5) Services and Other Operating Expenditures		5000-5999	23,885.71	(41,365.39)	-273.2%
6) Capital Outlay		6000-6999	24,121.35	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	200,318.00	216,521.54	8.1%
9) TOTAL, EXPENDITURES			6,055,744.64	5,978,282.15	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(47,054.28)	11,500.38	-124.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,054.28)	11,500.38	-124.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,259,941.01	1,212,886.73	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,941.01	1,212,886.73	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,941.01	1,212,886.73	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,212,886.73	1,224,387.11	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,212,886.73	1,224,387.11	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	4,870,188.20	4,870,188.20	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,870,188.20	4,870,188.20	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	360,897.61	343,047.33	-4.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			360,897.61	343,047.33	-4.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	775,000.00	775,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,604.55	1,547.00	-40.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			777,604.55	776,547.00	-0.1%
TOTAL, REVENUES			6,008,690.36	5,989,782.53	-0.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,931,954.49	1,979,640.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	157,610.33	180,604.00	14.6%
Clerical, Technical and Office Salaries		2400	46,468.80	86,111.00	85.3%
Other Classified Salaries		2900	8.62	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,136,042.24	2,246,355.00	5.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	236,767.23	239,545.00	1.2%
OASDI/Medicare/Alternative		3301-3302	175,860.88	179,361.00	2.0%
Health and Welfare Benefits		3401-3402	366,849.32	357,166.00	-2.6%
Unemployment Insurance		3501-3502	1,181.35	1,173.00	-0.7%
Workers' Compensation		3601-3602	49,969.89	48,372.00	-3.2%
OPEB, Allocated		3701-3702	39,795.00	42,030.00	5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	95,107.06	99,060.00	4.2%
TOTAL, EMPLOYEE BENEFITS			965,530.73	966,707.00	0.1%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	171,044.48	2,590,064.00	1414.3%
Noncapitalized Equipment		4400	46,685.67	0.00	-100.0%
Food		4700	2,488,116.46	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			2,705,846.61	2,590,064.00	-4.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,154.78	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	7,427.50	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(46,007.47)	(41,365.39)	-10.1%
Professional/Consulting Services and Operating Expenditures		5800	54,310.90	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,885.71	(41,365.39)	-273.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,121.35	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,121.35	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	200,318.00	216,521.54	8.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			200,318.00	216,521.54	8.1%
TOTAL, EXPENDITURES			6,055,744.64	5,978,282.15	-1.3%

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



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,870,188.20	4,870,188.20	0.0%
3) Other State Revenue		8300-8599	360,897.61	343,047.33	-4.9%
4) Other Local Revenue		8600-8799	777,604.55	776,547.00	-0.1%
5) TOTAL, REVENUES			6,008,690.36	5,989,782.53	-0.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,836,634.98	5,746,714.61	-1.5%
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		18,791.66	15,046.00	-19.9%
7) General Administration	7000-7999		200,318.00	216,521.54	8.1%
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			6,055,744.64	5,978,282.15	-1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(47,054.28)	11,500.38	-124.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(47,054.28)	11,500.38	-124.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,259,941.01	1,212,886.73	-3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,259,941.01	1,212,886.73	-3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,259,941.01	1,212,886.73	-3.7%
2) Ending Balance, June 30 (E + F1e)			1,212,886.73	1,224,387.11	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,212,886.73	1,224,387.11	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,086,987.67	1,088,534.05
9010	Other Restricted Local	125,899.06	135,853.06
Total, Restricted Balance		1,212,886.73	1,224,387.11

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,175.00	3,032.00	-4.5%
5) TOTAL, REVENUES			3,175.00	3,032.00	-4.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,175.00	3,032.00	-4.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	121,718.00	121,718.00	0.0%
b) Transfers Out		7600-7629	82,085.53	45,000.00	-45.2%
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			39,632.47	76,718.00	93.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,807.47	79,750.00	86.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,159,339.20	1,202,146.67	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,159,339.20	1,202,146.67	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,159,339.20	1,202,146.67	3.7%
2) Ending Balance, June 30 (E + F1e)			1,202,146.67	1,281,896.67	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,202,146.67	1,281,896.67	6.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,175.00	3,032.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,175.00	3,032.00	-4.5%
TOTAL, REVENUES			3,175.00	3,032.00	-4.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	121,718.00	121,718.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			121,718.00	121,718.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	82,085.53	45,000.00	-45.2%
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			82,085.53	45,000.00	-45.2%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			39,632.47	76,718.00	93.6%



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,175.00	3,032.00	-4.5%
5) TOTAL, REVENUES			3,175.00	3,032.00	-4.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			3,175.00	3,032.00	-4.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	121,718.00	121,718.00	0.0%
b) Transfers Out		7600-7629	82,085.53	45,000.00	-45.2%
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			39,632.47	76,718.00	93.6%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			42,807.47	79,750.00	86.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,159,339.20	1,202,146.67	3.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,159,339.20	1,202,146.67	3.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,159,339.20	1,202,146.67	3.7%
2) Ending Balance, June 30 (E + F1e)			1,202,146.67	1,281,896.67	6.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	1,202,146.67	1,281,896.67	6.6%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,132.35	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			9,132.35	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,132.35)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,132.35)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,132.35	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,132.35	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,132.35	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,132.35	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,132.35	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,132.35	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,132.35	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,132.35	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(9,132.35)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(9,132.35)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,132.35	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,132.35	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,132.35	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	418,653.24	475,490.00	13.6%
5) TOTAL, REVENUES			418,653.24	475,490.00	13.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,565.71	14,265.00	49.1%
6) Capital Outlay		6000-6999	212,620.35	475,490.00	123.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			222,186.06	489,755.00	120.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			196,467.18	(14,265.00)	-107.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			196,467.18	(14,265.00)	-107.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	734,456.57	930,923.75	26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			734,456.57	930,923.75	26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			734,456.57	930,923.75	26.8%
2) Ending Balance, June 30 (E + F1e)			930,923.75	916,658.75	-1.5%
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	930,923.75	916,658.75	-1.5%
Capital Facilities	0000	9780		916,658.75	
Capital Facilities	0000	9780	930,923.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,702.19	3,490.00	29.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	415,951.05	472,000.00	13.5%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			418,653.24	475,490.00	13.6%
<b>TOTAL, REVENUES</b>			418,653.24	475,490.00	13.6%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	8,610.00	14,265.00	65.7%
Professional/Consulting Services and Operating Expenditures		5800	955.71	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,565.71	14,265.00	49.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	212,620.35	475,490.00	123.6%
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			212,620.35	475,490.00	123.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			222,186.06	489,755.00	120.4%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	418,653.24	475,490.00	13.6%
5) TOTAL, REVENUES			418,653.24	475,490.00	13.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		8,610.00	14,265.00	65.7%
8) Plant Services	8000-8999		213,576.06	475,490.00	122.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			222,186.06	489,755.00	120.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			196,467.18	(14,265.00)	-107.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			196,467.18	(14,265.00)	-107.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	734,456.57	930,923.75	26.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			734,456.57	930,923.75	26.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			734,456.57	930,923.75	26.8%
2) Ending Balance, June 30 (E + F1e)			930,923.75	916,658.75	-1.5%
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	930,923.75	916,658.75	-1.5%
Capital Facilities	0000	9780		916,658.75	
Capital Facilities	0000	9780	930,923.75		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80.00	80.00	0.0%
5) TOTAL, REVENUES			80.00	80.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			80.00	80.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			80.00	80.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,268.10	25,348.10	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,268.10	25,348.10	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,268.10	25,348.10	0.3%
2) Ending Balance, June 30 (E + F1e)			25,348.10	25,428.10	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,348.10	25,428.10	0.3%
Special Reserve for Capital Outlay	0000	9780		25,428.10	
Special Reserve for Capital Outlay	0000	9780	25,348.10		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	80.00	80.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80.00	80.00	0.0%
TOTAL, REVENUES			80.00	80.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80.00	80.00	0.0%
5) TOTAL, REVENUES			80.00	80.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			80.00	80.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			80.00	80.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	25,268.10	25,348.10	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,268.10	25,348.10	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,268.10	25,348.10	0.3%
2) Ending Balance, June 30 (E + F1e)			25,348.10	25,428.10	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,348.10	25,428.10	0.3%
Special Reserve for Capital Outlay	0000	9780		25,428.10	
Special Reserve for Capital Outlay	0000	9780	25,348.10		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,739,369.69	3,710,769.00	-0.8%
5) TOTAL, REVENUES			3,739,369.69	3,710,769.00	-0.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	223,482.60	211,543.00	-5.3%
2) Classified Salaries		2000-2999	2,131,244.80	2,123,019.00	-0.4%
3) Employee Benefits		3000-3999	668,408.88	633,366.00	-5.2%
4) Books and Supplies		4000-4999	90,163.66	63,019.24	-30.1%
5) Services and Other Operating Expenses		5000-5999	680,619.62	553,513.30	-18.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,793,919.56	3,584,460.54	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(54,549.87)	126,308.46	-331.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(54,549.87)	126,308.46	-331.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	257,018.64	202,468.77	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,018.64	202,468.77	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			257,018.64	202,468.77	-21.2%
2) Ending Net Position, June 30 (E + F1e)			202,468.77	328,777.23	62.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	202,468.77	328,777.23	62.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,415.00	2,415.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	3,728,354.00	3,708,354.00	-0.5%
Other Local Revenue					
All Other Local Revenue		8699	8,600.69	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,739,369.69	3,710,769.00	-0.8%
TOTAL, REVENUES			3,739,369.69	3,710,769.00	-0.8%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	75,829.73	76,089.00	0.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	147,652.87	135,454.00	-8.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			223,482.60	211,543.00	-5.3%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	95,605.54	106,566.00	11.5%
Classified Support Salaries		2200	3,078.62	471.00	-84.7%
Classified Supervisors' and Administrators' Salaries		2300	160,557.53	149,642.00	-6.8%
Clerical, Technical and Office Salaries		2400	241,505.85	211,800.00	-12.3%
Other Classified Salaries		2900	1,630,497.26	1,654,540.00	1.5%
TOTAL, CLASSIFIED SALARIES			2,131,244.80	2,123,019.00	-0.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	20,049.25	27,347.00	36.4%
PERS		3201-3202	188,343.67	217,104.00	15.3%
OASDI/Medicare/Alternative		3301-3302	165,553.91	106,181.00	-35.9%
Health and Welfare Benefits		3401-3402	180,164.66	171,542.00	-4.8%
Unemployment Insurance		3501-3502	1,185.83	1,186.00	0.0%
Workers' Compensation		3601-3602	50,971.45	48,844.00	-4.2%
OPEB, Allocated		3701-3702	25,888.00	27,360.00	5.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	36,252.11	33,802.00	-6.8%
TOTAL, EMPLOYEE BENEFITS			668,408.88	633,366.00	-5.2%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,222.86	0.00	-100.0%
Materials and Supplies		4300	70,741.95	63,019.24	-10.9%
Noncapitalized Equipment		4400	12,077.51	0.00	-100.0%
Food		4700	4,121.34	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			90,163.66	63,019.24	-30.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,545.03	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	9,246.03	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,178.83	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	561,444.68	553,239.30	-1.5%
Professional/Consulting Services and Operating Expenditures		5800	83,885.08	0.00	-100.0%
Communications		5900	2,319.97	274.00	-88.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			680,619.62	553,513.30	-18.7%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			3,793,919.56	3,584,460.54	-5.5%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,739,369.69	3,710,769.00	-0.8%
5) TOTAL, REVENUES			3,739,369.69	3,710,769.00	-0.8%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,793,919.56	3,584,460.54	-5.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,793,919.56	3,584,460.54	-5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(54,549.87)	126,308.46	-331.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(54,549.87)	126,308.46	-331.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	257,018.64	202,468.77	-21.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			257,018.64	202,468.77	-21.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			257,018.64	202,468.77	-21.2%
2) Ending Net Position, June 30 (E + F1e)			202,468.77	328,777.23	62.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	202,468.77	328,777.23	62.4%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,627.24	11,627.24	11,627.24	11,627.24	11,627.24	11,627.24
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	11,627.24	11,627.24	11,627.24	11,627.24	11,627.24	11,627.24
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	1.56	1.56	1.56	1.56	1.56	1.56
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	1.56	1.56	1.56	1.56	1.56	1.56
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	11,628.80	11,628.80	11,628.80	11,628.80	11,628.80	11,628.80
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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



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

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	50,468,746.56	301	50,599.02	303	50,418,147.54	305	195,602.29		307	50,222,545.25	309
2000 - Classified Salaries	17,039,995.11	311	712,500.26	313	16,327,494.85	315	2,085,288.00		317	14,242,206.85	319
3000 - Employee Benefits (Excluding 3800)	20,348,330.42	321	1,346,366.61	323	19,001,963.81	325	1,054,692.98		327	17,947,270.83	329
4000 - Books, Supplies Equip Replace. (6500)	8,594,387.15	331	215,901.41	333	8,378,485.74	335	1,033,928.53		337	7,344,557.21	339
5000 - Services. . . & 7300 - Indirect Costs	8,590,823.66	341	81,218.82	343	8,509,604.84	345	793,302.32		347	7,716,302.52	349
TOTAL					102,635,696.78	365	TOTAL			97,472,882.66	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011. . . . .	1100	40,807,114.75		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	3,122,285.22		380
3. STRS. . . . .	3101 & 3102	3,682,518.15		382
4. PERS. . . . .	3201 & 3202	475,068.71		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	923,043.53		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	4,758,892.24		385
7. Unemployment Insurance. . . . .	3501 & 3502	24,371.22		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	1,019,626.53		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	748,640.12		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		55,561,560.47		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		55,561,560.47		397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		57.00%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .				

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.00%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	3.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	97,472,882.66
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	2,924,186.48

**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	54,821,300.69	301	57,720.00	303	54,763,580.69	305	207,409.00		307	54,556,171.69	309
2000 - Classified Salaries	18,455,830.29	311	748,461.00	313	17,707,369.29	315	2,153,010.00		317	15,554,359.29	319
3000 - Employee Benefits (Excluding 3800)	21,784,453.21	321	1,360,534.00	323	20,423,919.21	325	1,065,708.00		327	19,358,211.21	329
4000 - Books, Supplies Equip Replace. (6500)	12,166,252.27	331	219,610.29	333	11,946,641.98	335	1,299,580.89		337	10,647,061.09	339
5000 - Services. . . & 7300 - Indirect Costs	3,919,836.33	341	46,469.23	343	3,873,367.10	345	11,285.98		347	3,862,081.12	349
TOTAL					108,714,878.27	365	TOTAL			103,977,884.40	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object		EDP No.
1.	Teacher Salaries as Per EC 41011. . . . .	1100	44,218,976.77	375
2.	Salaries of Instructional Aides Per EC 41011. . . . .	2100	3,422,534.00	380
3.	STRS. . . . .	3101 & 3102	4,671,833.28	382
4.	PERS. . . . .	3201 & 3202	513,355.00	383
5.	OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	919,397.08	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	4,971,640.85	385
7.	Unemployment Insurance. . . . .	3501 & 3502	24,171.32	390
8.	Workers' Compensation Insurance. . . . .	3601 & 3602	996,879.28	392
9.	OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00	
10.	Other Benefits (EC 22310). . . . .	3901 & 3902	305,783.00	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		60,044,570.58	395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00	
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		0.00	396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .			396
14.	TOTAL SALARIES AND BENEFITS. . . . .		60,044,570.58	397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. . . . .		57.75%	
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .			

**PART III: DEFICIENCY AMOUNT**

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .	60.00%
2. Percentage spent by this district (Part II, Line 15) . . . . .	57.75%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) . . . . .	2.25%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). . . . .	103,977,884.40
5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .	2,339,502.40

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