

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	36,711,235.00	173,427.00	36,884,662.00	41,106,831.00	173,427.00	41,280,258.00	11.9%
2) Federal Revenue		8100-8299	22,588.00	3,755,160.00	3,777,748.00	22,588.00	3,010,864.00	3,033,452.00	-19.7%
3) Other State Revenue		8300-8599	963,230.00	446,031.00	1,409,261.00	1,499,696.00	410,843.00	1,910,539.00	35.6%
4) Other Local Revenue		8600-8799	332,110.00	3,058,992.00	3,391,102.00	156,986.00	2,959,878.00	3,116,864.00	-8.1%
5) TOTAL, REVENUES			38,029,163.00	7,433,610.00	45,462,773.00	42,786,101.00	6,555,012.00	49,341,113.00	8.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,392,602.00	4,840,138.00	21,232,740.00	17,372,630.00	3,440,155.00	20,812,785.00	-2.0%
2) Classified Salaries		2000-2999	4,349,271.00	2,352,258.00	6,701,529.00	4,508,125.00	2,437,269.00	6,945,394.00	3.6%
3) Employee Benefits		3000-3999	5,623,313.00	1,717,166.00	7,340,479.00	5,961,532.00	1,784,360.00	7,745,892.00	5.5%
4) Books and Supplies		4000-4999	1,236,856.00	1,299,918.00	2,536,774.00	2,411,840.00	839,945.00	3,251,785.00	28.2%
5) Services and Other Operating Expenditures		5000-5999	4,304,303.00	2,922,302.00	7,226,605.00	3,689,258.00	2,931,433.00	6,620,691.00	-8.4%
6) Capital Outlay		6000-6999	234,260.00	0.00	234,260.00	100,397.00	0.00	100,397.00	-57.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	477,956.00	0.00	477,956.00	245,085.00	0.00	245,085.00	-48.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(544,407.00)	322,274.00	(222,133.00)	(417,828.00)	233,700.00	(184,128.00)	-17.1%
9) TOTAL, EXPENDITURES			32,074,154.00	13,454,056.00	45,528,210.00	33,871,039.00	11,666,862.00	45,537,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,955,009.00	(6,020,446.00)	(65,437.00)	8,915,062.00	(5,111,850.00)	3,803,212.00	-5912.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,563,710.00	(1,629,147.00)	(65,437.00)	3,803,212.00	0.00	3,803,212.00	-5912.0%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,990,726.37	2,317,872.92	5,308,599.29	4,554,436.37	1,740,765.92	6,295,202.29	18.6%
b) Audit Adjustments		9793	0.00	1,052,040.00	1,052,040.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,990,726.37	3,369,912.92	6,360,639.29	4,554,436.37	1,740,765.92	6,295,202.29	-1.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,990,726.37	3,369,912.92	6,360,639.29	4,554,436.37	1,740,765.92	6,295,202.29	-1.0%
2) Ending Balance, June 30 (E + F1e)			4,554,436.37	1,740,765.92	6,295,202.29	8,357,648.37	1,740,765.92	10,098,414.29	60.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,659.00	0.00	9,659.00	9,659.00	0.00	9,659.00	0.0%
Stores		9712	100,305.00	0.00	100,305.00	100,305.00	0.00	100,305.00	0.0%
Prepaid Expenditures		9713	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,740,765.92	1,740,765.92	0.00	1,740,765.92	1,740,765.92	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	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,365,847.00	0.00	1,365,847.00	1,366,137.00	0.00	1,366,137.00	0.0%
Unassigned/Unappropriated Amount		9790	3,075,625.37	0.00	3,075,625.37	6,878,547.37	0.00	6,878,547.37	123.6%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	17,255,212.00	0.00	17,255,212.00	21,563,215.00	0.00	21,563,215.00	25.0%
Education Protection Account State Aid - Current Year		8012	5,496,463.00	0.00	5,496,463.00	5,377,347.00	0.00	5,377,347.00	-2.2%
State Aid - Prior Years		8019	(206,709.00)	0.00	(206,709.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	119,655.00	0.00	119,655.00	119,655.00	0.00	119,655.00	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	13,793,280.00	0.00	13,793,280.00	13,793,280.00	0.00	13,793,280.00	0.0%
Unsecured Roll Taxes		8042	496,860.00	0.00	496,860.00	496,860.00	0.00	496,860.00	0.0%
Prior Years' Taxes		8043	(14,412.00)	0.00	(14,412.00)	(14,412.00)	0.00	(14,412.00)	0.0%
Supplemental Taxes		8044	387,877.00	0.00	387,877.00	387,877.00	0.00	387,877.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,472,467.00)	0.00	(1,472,467.00)	(1,472,467.00)	0.00	(1,472,467.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	855,476.00	0.00	855,476.00	855,476.00	0.00	855,476.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,711,235.00	0.00	36,711,235.00	41,106,831.00	0.00	41,106,831.00	12.0%
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	173,427.00	173,427.00	0.00	173,427.00	173,427.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,711,235.00	173,427.00	36,884,662.00	41,106,831.00	173,427.00	41,280,258.00	11.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	781,849.00	781,849.00	0.00	742,825.00	742,825.00	-5.0%
Special Education Discretionary Grants		8182	0.00	186,646.00	186,646.00	0.00	154,935.00	154,935.00	-17.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		1,878,000.00	1,878,000.00		1,329,949.00	1,329,949.00	-29.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		334,589.00	334,589.00		299,376.00	299,376.00	-10.5%
NCLB: Title III, Immigrant Education Program	4201	8290		22,719.00	22,719.00		21,583.00	21,583.00	-5.0%

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			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		397,349.00	397,349.00		297,925.00	297,925.00	-25.0%
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	22,588.00	154,008.00	176,596.00	22,588.00	164,271.00	186,859.00	5.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>22,588.00</b>	<b>3,755,160.00</b>	<b>3,777,748.00</b>	<b>22,588.00</b>	<b>3,010,864.00</b>	<b>3,033,452.00</b>	<b>-19.7%</b>
<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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520		0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	325,561.00	0.00	325,561.00	900,000.00	0.00	900,000.00	176.4%
Lottery - Unrestricted and Instructional Materials		8560	606,974.00	158,624.00	765,598.00	580,689.00	138,259.00	718,948.00	-6.1%
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		500.00	500.00		0.00	0.00	-100.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	30,695.00	286,907.00	317,602.00	19,007.00	272,584.00	291,591.00	-8.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>963,230.00</b>	<b>446,031.00</b>	<b>1,409,261.00</b>	<b>1,499,696.00</b>	<b>410,843.00</b>	<b>1,910,539.00</b>	<b>35.6%</b>

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			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							
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	130,188.00	130,188.00	0.00	130,188.00	130,188.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,986.00	0.00	97,986.00	97,986.00	0.00	97,986.00	0.0%
Interest		8660	20,849.00	0.00	20,849.00	20,000.00	0.00	20,000.00	-4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	950,692.00	950,692.00	0.00	950,692.00	950,692.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	213,275.00	3,056.00	216,331.00	39,000.00	0.00	39,000.00	-82.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers	6500	8791		0.00	0.00		0.00	0.00	0.0%
From Districts or Charter Schools	6500	8792		1,975,056.00	1,975,056.00		1,878,998.00	1,878,998.00	-4.9%
From County Offices	6500	8793		0.00	0.00		0.00	0.00	0.0%
From JPAs									
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			332,110.00	3,058,992.00	3,391,102.00	156,986.00	2,959,878.00	3,116,864.00	-8.1%
TOTAL, REVENUES			38,029,163.00	7,433,610.00	45,462,773.00	42,786,101.00	6,555,012.00	49,341,113.00	8.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,277,062.00	4,513,276.00	18,790,338.00	15,549,085.00	3,185,421.00	18,734,506.00	-0.3%
Certificated Pupil Support Salaries		1200	610,819.00	74,968.00	685,787.00	437,855.00	0.00	437,855.00	-36.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,417,125.00	251,894.00	1,669,019.00	1,385,690.00	254,734.00	1,640,424.00	-1.7%
Other Certificated Salaries		1900	87,596.00	0.00	87,596.00	0.00	0.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			16,392,602.00	4,840,138.00	21,232,740.00	17,372,630.00	3,440,155.00	20,812,785.00	-2.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	106,854.00	1,768,987.00	1,875,841.00	112,216.00	1,715,494.00	1,827,710.00	-2.6%
Classified Support Salaries		2200	1,845,551.00	448,153.00	2,293,704.00	1,986,490.00	488,911.00	2,475,401.00	7.9%
Classified Supervisors' and Administrators' Salaries		2300	480,593.00	45,701.00	526,294.00	465,886.00	122,716.00	588,602.00	11.8%
Clerical, Technical and Office Salaries		2400	1,603,391.00	89,417.00	1,692,808.00	1,644,839.00	110,148.00	1,754,987.00	3.7%
Other Classified Salaries		2900	312,882.00	0.00	312,882.00	298,694.00	0.00	298,694.00	-4.5%
TOTAL, CLASSIFIED SALARIES			4,349,271.00	2,352,258.00	6,701,529.00	4,508,125.00	2,437,269.00	6,945,394.00	3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,428,254.00	292,507.00	1,720,761.00	1,705,834.00	321,091.00	2,026,925.00	17.8%
PERS		3201-3202	487,887.00	260,170.00	748,057.00	486,904.00	284,971.00	771,875.00	3.2%
OASDI/Medicare/Alternative		3301-3302	568,890.00	213,951.00	782,841.00	542,945.00	221,832.00	764,777.00	-2.3%
Health and Welfare Benefits		3401-3402	1,985,792.00	743,646.00	2,729,438.00	1,955,291.00	759,399.00	2,714,690.00	-0.5%
Unemployment Insurance		3501-3502	10,392.00	2,787.00	13,179.00	10,191.00	2,649.00	12,840.00	-2.6%
Workers' Compensation		3601-3602	759,828.00	204,105.00	963,933.00	747,674.00	194,418.00	942,092.00	-2.3%
OPEB, Allocated		3701-3702	352,591.00	0.00	352,591.00	500,000.00	0.00	500,000.00	41.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	29,679.00	0.00	29,679.00	12,693.00	0.00	12,693.00	-57.2%
TOTAL, EMPLOYEE BENEFITS			5,623,313.00	1,717,166.00	7,340,479.00	5,961,532.00	1,784,360.00	7,745,892.00	5.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	238,048.00	238,048.00	0.00	169,020.00	169,020.00	-29.0%
Books and Other Reference Materials		4200	2,511.00	61,174.00	63,685.00	0.00	21,184.00	21,184.00	-66.7%
Materials and Supplies		4300	879,429.00	784,230.00	1,663,659.00	2,316,637.00	459,275.00	2,775,912.00	66.9%
Noncapitalized Equipment		4400	354,916.00	216,466.00	571,382.00	95,203.00	190,466.00	285,669.00	-50.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,236,856.00	1,299,918.00	2,536,774.00	2,411,840.00	839,945.00	3,251,785.00	28.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	42,018.00	128,233.00	170,251.00	32,990.00	100,433.00	133,423.00	-21.6%
Dues and Memberships		5300	24,471.00	8,000.00	32,471.00	14,471.00	8,000.00	22,471.00	-30.8%
Insurance		5400 - 5450	370,543.00	0.00	370,543.00	217,153.00	0.00	217,153.00	-41.4%
Operations and Housekeeping Services		5500	1,705,293.00	0.00	1,705,293.00	1,805,293.00	0.00	1,805,293.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,143,549.00	860,940.00	2,004,489.00	670,173.00	1,175,737.00	1,845,910.00	-7.9%
Transfers of Direct Costs		5710	(11,571.00)	11,571.00	0.00	(11,428.00)	11,428.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,476.00	4,037.00	10,513.00	6,246.00	4,037.00	10,283.00	-2.2%
Professional/Consulting Services and Operating Expenditures		5800	978,631.00	1,908,967.00	2,887,598.00	911,923.00	1,631,198.00	2,543,121.00	-11.9%
Communications		5900	44,893.00	554.00	45,447.00	42,437.00	600.00	43,037.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,304,303.00	2,922,302.00	7,226,605.00	3,689,258.00	2,931,433.00	6,620,691.00	-8.4%

			2014-15 Estimated Actuals			2015-16 Budget			
		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
Description	Resource Codes								
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	234,260.00	0.00	234,260.00	100,397.00	0.00	100,397.00	-57.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			234,260.00	0.00	234,260.00	100,397.00	0.00	100,397.00	-57.1%
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	10,057.00	0.00	10,057.00	0.00	0.00	0.00	-100.0%
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%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	467,899.00	0.00	467,899.00	245,085.00	0.00	245,085.00	-47.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			477,956.00	0.00	477,956.00	245,085.00	0.00	245,085.00	-48.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(322,274.00)	322,274.00	0.00	(233,700.00)	233,700.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(222,133.00)	0.00	(222,133.00)	(184,128.00)	0.00	(184,128.00)	-17.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(544,407.00)	322,274.00	(222,133.00)	(417,828.00)	233,700.00	(184,128.00)	-17.1%
TOTAL EXPENDITURES									
			32,074,154.00	13,454,056.00	45,528,210.00	33,871,039.00	11,666,862.00	45,537,901.00	0.0%



			2014-15 Estimated Actuals			2015-16 Budget			
		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
Description	Resource Codes								
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	36,711,235.00	173,427.00	36,884,662.00	41,106,831.00	173,427.00	41,280,258.00	11.9%
2) Federal Revenue		8100-8299	22,588.00	3,755,160.00	3,777,748.00	22,588.00	3,010,864.00	3,033,452.00	-19.7%
3) Other State Revenue		8300-8599	963,230.00	446,031.00	1,409,261.00	1,499,696.00	410,843.00	1,910,539.00	35.6%
4) Other Local Revenue		8600-8799	332,110.00	3,058,992.00	3,391,102.00	156,986.00	2,959,878.00	3,116,864.00	-8.1%
5) TOTAL, REVENUES			38,029,163.00	7,433,610.00	45,462,773.00	42,786,101.00	6,555,012.00	49,341,113.00	8.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	19,485,707.00	11,203,767.00	30,689,474.00	21,905,673.00	9,016,023.00	30,921,696.00	0.8%
2) Instruction - Related Services	2000-2999		2,891,208.00	484,386.00	3,375,594.00	2,802,599.00	536,926.00	3,339,525.00	-1.1%
3) Pupil Services	3000-3999		2,348,337.00	446,656.00	2,794,993.00	2,124,892.00	384,468.00	2,509,360.00	-10.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		3,117,300.00	350,185.00	3,467,485.00	2,921,488.00	233,700.00	3,155,188.00	-9.0%
8) Plant Services	8000-8999		3,752,839.00	969,062.00	4,721,901.00	3,866,302.00	1,495,745.00	5,362,047.00	13.6%
9) Other Outgo	9000-9999		478,763.00	0.00	478,763.00	250,085.00	0.00	250,085.00	-47.8%
10) TOTAL, EXPENDITURES			32,074,154.00	13,454,056.00	45,528,210.00	33,871,039.00	11,666,862.00	45,537,901.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,955,009.00	(6,020,446.00)	(65,437.00)	8,915,062.00	(5,111,850.00)	3,803,212.00	-5912.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,391,299.00)	4,391,299.00	0.00	(5,111,850.00)	5,111,850.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,563,710.00	(1,629,147.00)	(65,437.00)	3,803,212.00	0.00	3,803,212.00	-5912.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	2,990,726.37	2,317,872.92	5,308,599.29	4,554,436.37	1,740,765.92	6,295,202.29	18.6%
b) Audit Adjustments		9793	0.00	1,052,040.00	1,052,040.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,990,726.37	3,369,912.92	6,360,639.29	4,554,436.37	1,740,765.92	6,295,202.29	-1.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,990,726.37	3,369,912.92	6,360,639.29	4,554,436.37	1,740,765.92	6,295,202.29	-1.0%
2) Ending Balance, June 30 (E + F1e)			4,554,436.37	1,740,765.92	6,295,202.29	8,357,648.37	1,740,765.92	10,098,414.29	60.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	9,659.00	0.00	9,659.00	9,659.00	0.00	9,659.00	0.0%
Stores		9712	100,305.00	0.00	100,305.00	100,305.00	0.00	100,305.00	0.0%
Prepaid Expenditures		9713	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,740,765.92	1,740,765.92	0.00	1,740,765.92	1,740,765.92	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	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,365,847.00	0.00	1,365,847.00	1,366,137.00	0.00	1,366,137.00	0.0%
Unassigned/Unappropriated Amount		9790	3,075,625.37	0.00	3,075,625.37	6,878,547.37	0.00	6,878,547.37	123.6%



Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
6512	Special Ed: Mental Health Services	0.97	0.97
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	0.82	0.82
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	0.55	0.55
9010	Other Restricted Local	1,740,763.58	1,740,763.58
Total, Restricted Balance		1,740,765.92	1,740,765.92

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	63,794.00	63,794.00	0.0%
3) Other State Revenue		8300-8599	901,475.00	938,594.00	4.1%
4) Other Local Revenue		8600-8799	411,200.00	75,189.00	-81.7%
5) TOTAL, REVENUES			1,376,469.00	1,077,577.00	-21.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	559,925.00	445,809.00	-20.4%
2) Classified Salaries		2000-2999	423,843.00	351,385.00	-17.1%
3) Employee Benefits		3000-3999	232,116.00	203,353.00	-12.4%
4) Books and Supplies		4000-4999	64,598.00	3,854.00	-94.0%
5) Services and Other Operating Expenditures		5000-5999	17,045.00	2,000.00	-88.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,942.00	72,452.00	-8.2%
9) TOTAL, EXPENDITURES			1,376,469.00	1,078,853.00	-21.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(1,276.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(1,276.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,330.44	46,330.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,330.44	46,330.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,330.44	46,330.44	0.0%
2) Ending Balance, June 30 (E + F1e)			46,330.44	45,054.44	-2.8%
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	46,330.44	45,054.44	-2.8%
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		
		9150	0.00		
2) Investments					
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	63,794.00	63,794.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>63,794.00</b>	<b>63,794.00</b>	<b>0.0%</b>
<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	901,475.00	938,594.00	4.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>901,475.00</b>	<b>938,594.00</b>	<b>4.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	411,200.00	75,189.00	-81.7%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>411,200.00</b>	<b>75,189.00</b>	<b>-81.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,376,469.00</b>	<b>1,077,577.00</b>	<b>-21.7%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	448,519.00	334,403.00	-25.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	111,406.00	111,406.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>559,925.00</b>	<b>445,809.00</b>	<b>-20.4%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	279,990.00	212,308.00	-24.2%
Classified Support Salaries		2200	91,115.00	85,821.00	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,118.00	53,256.00	4.2%
Other Classified Salaries		2900	1,620.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>423,843.00</b>	<b>351,385.00</b>	<b>-17.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	47,371.00	47,326.00	-0.1%
PERS		3201-3202	36,545.00	31,806.00	-13.0%
OASDI/Medicare/Alternative		3301-3302	35,096.00	28,774.00	-18.0%
Health and Welfare Benefits		3401-3402	76,605.00	65,855.00	-14.0%
Unemployment Insurance		3501-3502	495.00	401.00	-19.0%
Workers' Compensation		3601-3602	36,004.00	29,191.00	-18.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>232,116.00</b>	<b>203,353.00</b>	<b>-12.4%</b>
<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	58,598.00	3,854.00	-93.4%
Noncapitalized Equipment		4400	6,000.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>64,598.00</b>	<b>3,854.00</b>	<b>-94.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	0.00	-100.0%
Dues and Memberships		5300	300.00	0.00	-100.0%
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	9,239.00	1,000.00	-89.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,171.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	2,035.00	1,000.00	-50.9%
Communications		5900	300.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>17,045.00</b>	<b>2,000.00</b>	<b>-88.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	78,942.00	72,452.00	-8.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>78,942.00</b>	<b>72,452.00</b>	<b>-8.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,376,469.00</b>	<b>1,078,853.00</b>	<b>-21.6%</b>

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	63,794.00	63,794.00	0.0%
3) Other State Revenue		8300-8599	901,475.00	938,594.00	4.1%
4) Other Local Revenue		8600-8799	411,200.00	75,189.00	-81.7%
5) TOTAL, REVENUES			1,376,469.00	1,077,577.00	-21.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		966,412.00	685,696.00	-29.0%
2) Instruction - Related Services	2000-2999		203,602.00	208,866.00	2.6%
3) Pupil Services	3000-3999		70,549.00	69,498.00	-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		0.00	0.00	0.0%
7) General Administration	7000-7999		78,942.00	72,452.00	-8.2%
8) Plant Services	8000-8999		56,964.00	42,341.00	-25.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,376,469.00	1,078,853.00	-21.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(1,276.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(1,276.00)	New
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	46,330.44	46,330.44	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,330.44	46,330.44	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,330.44	46,330.44	0.0%
2) Ending Balance, June 30 (E + F1e)			46,330.44	45,054.44	-2.8%
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	46,330.44	45,054.44	-2.8%
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	46,330.44	45,054.44
Total, Restricted Balance		46,330.44	45,054.44

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	2,056,700.00	2,056,700.00	0.0%
3) Other State Revenue		8300-8599	160,000.00	160,000.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	5,000.00	-66.7%
5) TOTAL REVENUES			2,231,700.00	2,221,700.00	-0.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	738,483.00	772,357.00	4.6%
3) Employee Benefits		3000-3999	261,590.00	270,386.00	3.4%
4) Books and Supplies		4000-4999	1,399,897.00	1,111,339.00	-20.6%
5) Services and Other Operating Expenditures		5000-5999	116,570.00	116,300.00	-0.2%
6) Capital Outlay		6000-6999	37,148.00	37,148.00	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	143,191.00	111,676.00	-22.0%
9) TOTAL EXPENDITURES			2,696,879.00	2,419,206.00	-10.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(465,179.00)	(197,506.00)	-57.5%
<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 FUND BALANCE (C + D4)</b>			(465,179.00)	(197,506.00)	-57.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,323,440.06	858,261.06	-35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,323,440.06	858,261.06	-35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,323,440.06	858,261.06	-35.1%
2) Ending Balance, June 30 (E + F1e)			858,261.06	660,755.06	-23.0%
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	858,261.06	660,755.06	-23.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,056,700.00	2,056,700.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			2,056,700.00	2,056,700.00	0.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	160,000.00	160,000.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			160,000.00	160,000.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	13,000.00	3,000.00	-76.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			15,000.00	5,000.00	-66.7%
<b>TOTAL, REVENUES</b>			2,231,700.00	2,221,700.00	-0.4%

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	636,598.00	647,653.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	41,351.00	64,195.00	55.2%
Clerical, Technical and Office Salaries		2400	60,534.00	60,509.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			738,483.00	772,357.00	4.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70,000.00	73,239.00	4.6%
OASDI/Medicare/Alternative		3301-3302	47,945.00	49,721.00	3.7%
Health and Welfare Benefits		3401-3402	116,215.00	118,759.00	2.2%
Unemployment Insurance		3501-3502	370.00	386.00	4.3%
Workers' Compensation		3601-3602	27,060.00	28,281.00	4.5%
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			261,590.00	270,386.00	3.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	79,379.00	66,879.00	-15.7%
Noncapitalized Equipment		4400	60,572.00	64,572.00	6.6%
Food		4700	1,259,946.00	979,888.00	-22.2%
TOTAL, BOOKS AND SUPPLIES			1,399,897.00	1,111,339.00	-20.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	2,000.00	-42.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,500.00	48,329.00	-6.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,684.00)	(10,283.00)	-30.0%
Professional/Consulting Services and Operating Expenditures		5800	71,254.00	71,254.00	0.0%
Communications		5900	5,000.00	5,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>116,570.00</b>	<b>116,300.00</b>	<b>-0.2%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	37,148.00	37,148.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>37,148.00</b>	<b>37,148.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	143,191.00	111,676.00	-22.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>143,191.00</b>	<b>111,676.00</b>	<b>-22.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,696,879.00</b>	<b>2,419,206.00</b>	<b>-10.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		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 (a - b + c - d + e)</b>					
			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	2,056,700.00	2,056,700.00	0.0%
3) Other State Revenue		8300-8599	160,000.00	160,000.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	5,000.00	-66.7%
5) TOTAL, REVENUES			2,231,700.00	2,221,700.00	-0.4%
<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		2,553,688.00	2,307,530.00	-9.6%
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		143,191.00	111,676.00	-22.0%
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			2,696,879.00	2,419,206.00	-10.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(465,179.00)	(197,506.00)	-57.5%
<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 FUND BALANCE (C + D4)</b>			(465,179.00)	(197,506.00)	-57.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,323,440.06	858,261.06	-35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,323,440.06	858,261.06	-35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,323,440.06	858,261.06	-35.1%
2) Ending Balance, June 30 (E + F1e)			858,261.06	660,755.06	-23.0%
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	858,261.06	660,755.06	-23.0%
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School	858,261.06	660,755.06
Total, Restricted Balance		858,261.06	660,755.06



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	113,284.00	100,000.00	-11.7%
5) TOTAL, REVENUES			113,284.00	100,000.00	-11.7%
<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	261,480.00	270,000.00	3.3%
6) Capital Outlay		6000-6999	29,479,815.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,741,295.00	270,000.00	-99.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,628,011.00)	(170,000.00)	-99.4%
<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>			(29,628,011.00)	(170,000.00)	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,019,206.98	7,391,195.98	-80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,019,206.98	7,391,195.98	-80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,019,206.98	7,391,195.98	-80.0%
2) Ending Balance, June 30 (E + F1e)			7,391,195.98	7,221,195.98	-2.3%
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	7,391,195.98	7,221,195.98	-2.3%
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	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	113,000.00	100,000.00	-11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	284.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			113,284.00	100,000.00	-11.7%
TOTAL, REVENUES			113,284.00	100,000.00	-11.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	181,093.00	200,000.00	10.4%
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	80,387.00	70,000.00	-12.9%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>261,480.00</b>	<b>270,000.00</b>	<b>3.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,479,815.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>29,479,815.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>29,741,295.00</b>	<b>270,000.00</b>	<b>-99.1%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	113,284.00	100,000.00	-11.7%
5) TOTAL REVENUES			113,284.00	100,000.00	-11.7%
<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		29,741,295.00	270,000.00	-99.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			29,741,295.00	270,000.00	-99.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(29,628,011.00)	(170,000.00)	-99.4%
<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>			(29,628,011.00)	(170,000.00)	-99.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,019,206.98	7,391,195.98	-80.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,019,206.98	7,391,195.98	-80.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,019,206.98	7,391,195.98	-80.0%
2) Ending Balance, June 30 (E + F1e)			7,391,195.98	7,221,195.98	-2.3%
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	7,391,195.98	7,221,195.98	-2.3%
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
9010	Other Restricted Local	7,391,195.98	7,221,195.98
Total, Restricted Balance		7,391,195.98	7,221,195.98

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	36,958.00	32,000.00	-13.4%
5) TOTAL, REVENUES			36,958.00	32,000.00	-13.4%
<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	330,000.00	30,000.00	-90.9%
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			330,000.00	30,000.00	-90.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(293,042.00)	2,000.00	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			(293,042.00)	2,000.00	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	699,064.09	406,022.09	-41.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,064.09	406,022.09	-41.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,064.09	406,022.09	-41.9%
2) Ending Balance, June 30 (E + F1e)			406,022.09	408,022.09	0.5%
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	406,022.09	408,022.09	0.5%
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>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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	2,171.00	2,000.00	-7.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	34,787.00	30,000.00	-13.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>36,958.00</b>	<b>32,000.00</b>	<b>-13.4%</b>
<b>TOTAL, REVENUES</b>			<b>36,958.00</b>	<b>32,000.00</b>	<b>-13.4%</b>

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%
<b>TOTAL, CERTIFICATED SALARIES</b>			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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			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	320,000.00	20,000.00	-93.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,000.00	10,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>330,000.00</b>	<b>30,000.00</b>	<b>-90.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>330,000.00</b>	<b>30,000.00</b>	<b>-90.9%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	36,958.00	32,000.00	-13.4%
5) TOTAL, REVENUES			36,958.00	32,000.00	-13.4%
<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		20,000.00	20,000.00	0.0%
8) Plant Services	8000-8999		310,000.00	10,000.00	-96.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			330,000.00	30,000.00	-90.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(293,042.00)	2,000.00	-100.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	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>			(293,042.00)	2,000.00	-100.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	699,064.09	406,022.09	-41.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			699,064.09	406,022.09	-41.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			699,064.09	406,022.09	-41.9%
2) Ending Balance, June 30 (E + F1e)			406,022.09	408,022.09	0.5%
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	406,022.09	408,022.09	0.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	406,022.09	408,022.09
Total, Restricted Balance		406,022.09	408,022.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.00	20.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	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>			20.00	20.00	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%

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

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20.00	20.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		9791	5,311.61	5,331.61	0.4%
a) As of July 1 - Unaudited					
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,311.61	5,331.61	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,311.61	5,331.61	0.4%
			5,331.61	5,351.61	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
Revolving Cash					
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,331.61	5,351.61	0.4%
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%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash		9110	0.00		
a) in County Treasury					
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		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8650	0.00	0.00	0.0%
Leases and Rentals		8660	20.00	20.00	0.0%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
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			20.00	20.00	0.0%
TOTAL, REVENUES			20.00	20.00	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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

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

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

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	20.00	20.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	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>			20.00	20.00	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%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			20.00	20.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,311.61	5,331.61	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,311.61	5,331.61	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,311.61	5,331.61	0.4%
			5,331.61	5,351.61	0.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,331.61	5,351.61	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	5,331.61	5,351.61
Total, Restricted Balance		5,331.61	5,351.61



July 1 Budget  
Capital Project Fund for Blended Component Units  
Expenditures by Object

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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	2,732,719.00	2,723,528.00	-0.3%
5) TOTAL REVENUES			2,732,719.00	2,723,528.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	38,750.00	21,000.00	-45.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	253,630.00	253,630.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			312,380.00	274,630.00	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,420,339.00	2,448,898.00	1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,528,037.00	2,585,547.00	2.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,528,037.00)	(2,585,547.00)	2.3%

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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>			(107,698.00)	(136,649.00)	26.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,128,143.13	2,020,445.13	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,128,143.13	2,020,445.13	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,128,143.13	2,020,445.13	-5.1%
2) Ending Balance, June 30 (E + F1e)			2,020,445.13	1,883,796.13	-6.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,020,445.13	1,883,796.13	-6.8%
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>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions 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	2,720,198.00	2,720,198.00	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	3,243.00	3,330.00	2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	9,278.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,732,719.00	2,723,528.00	-0.3%
<b>TOTAL, REVENUES</b>			2,732,719.00	2,723,528.00	-0.3%

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	20,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	0.00	-100.0%
<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	16,750.00	6,000.00	-64.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	22,000.00	15,000.00	-31.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			38,750.00	21,000.00	-45.8%
<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%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
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	253,630.00	253,630.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			253,630.00	253,630.00	0.0%
<b>TOTAL, EXPENDITURES</b>			312,380.00	274,630.00	-12.1%

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	2,528,037.00	2,585,547.00	2.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,528,037.00	2,585,547.00	2.3%

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%
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)			(2,528,037.00)	(2,585,547.00)	2.3%



July 1 Budget  
Capital Project Fund for Blended Component Units  
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,732,719.00	2,723,528.00	-0.3%
5) TOTAL, REVENUES			2,732,719.00	2,723,528.00	-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		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		58,750.00	21,000.00	-64.3%
9) Other Outgo	9000-9999	Except 7600-7699	253,630.00	253,630.00	0.0%
10) TOTAL, EXPENDITURES			312,380.00	274,630.00	-12.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			2,420,339.00	2,448,898.00	1.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,528,037.00	2,585,547.00	2.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,528,037.00)	(2,585,547.00)	2.3%

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>			(107,698.00)	(136,649.00)	26.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,128,143.13	2,020,445.13	-5.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,128,143.13	2,020,445.13	-5.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,128,143.13	2,020,445.13	-5.1%
			2,020,445.13	1,883,796.13	-6.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,020,445.13	1,883,796.13	-6.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	2,020,445.13	1,883,796.13
Total, Restricted Balance		2,020,445.13	1,883,796.13

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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	5,098,212.00	5,098,212.00	0.0%
5) TOTAL, REVENUES			5,098,212.00	5,098,212.00	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	4,167,506.00	4,167,506.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,167,506.00	4,167,506.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			930,706.00	930,706.00	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>			930,706.00	930,706.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,650,129.00	5,580,835.00	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,650,129.00	5,580,835.00	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,650,129.00	5,580,835.00	20.0%
2) Ending Balance, June 30 (E + F1e)			5,580,835.00	6,511,541.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,580,835.00	6,511,541.00	16.7%
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>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	4,793,715.00	4,793,715.00	0.0%
Unsecured Roll		8612	304,497.00	304,497.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,098,212.00	5,098,212.00	0.0%
<b>TOTAL, REVENUES</b>			5,098,212.00	5,098,212.00	0.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,155,000.00	2,155,000.00	0.0%
Bond Interest and Other Service Charges		7434	2,012,506.00	2,012,506.00	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)			4,167,506.00	4,167,506.00	0.0%
TOTAL, EXPENDITURES			4,167,506.00	4,167,506.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	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	5,098,212.00	5,098,212.00	0.0%
5) TOTAL, REVENUES			5,098,212.00	5,098,212.00	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	4,167,506.00	4,167,506.00	0.0%
10) TOTAL, EXPENDITURES			4,167,506.00	4,167,506.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			930,706.00	930,706.00	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>			930,706.00	930,706.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,650,129.00	5,580,835.00	20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,650,129.00	5,580,835.00	20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,650,129.00	5,580,835.00	20.0%
2) Ending Balance, June 30 (E + F1e)			5,580,835.00	6,511,541.00	16.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	5,580,835.00	6,511,541.00	16.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	5,580,835.00	6,511,541.00
Total, Restricted Balance		5,580,835.00	6,511,541.00

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	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,528,038.00	2,585,547.00	2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,528,038.00	2,585,547.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,528,038.00)	(2,585,547.00)	2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,528,037.00	2,585,547.00	2.3%
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			2,528,037.00	2,585,547.00	2.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(1.00)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(1.00)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(1.00)	New
2) Ending Balance, June 30 (E + F1e)			(1.00)	(1.00)	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	(1.00)	(1.00)	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	1,783,038.00	1,750,547.00	-1.8%
Other Debt Service - Principal		7439	745,000.00	835,000.00	12.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,528,038.00	2,585,547.00	2.3%
TOTAL, EXPENDITURES			2,528,038.00	2,585,547.00	2.3%

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	2,528,037.00	2,585,547.00	2.3%
(a) TOTAL, INTERFUND TRANSFERS IN			2,528,037.00	2,585,547.00	2.3%
<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%
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)			2,528,037.00	2,585,547.00	2.3%

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		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,528,038.00	2,585,547.00	2.3%
10) TOTAL, EXPENDITURES			2,528,038.00	2,585,547.00	2.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,528,038.00)	(2,585,547.00)	2.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,528,037.00	2,585,547.00	2.3%
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			2,528,037.00	2,585,547.00	2.3%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	(1.00)	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	(1.00)	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(1.00)	New
2) Ending Balance, June 30 (E + F1e)			(1.00)	(1.00)	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	(1.00)	(1.00)	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
Total, Restricted Balance		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)	4,603.11	4,603.11	4,867.19	4,470.48	4,470.48	4,603.11
<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>	4,603.11	4,603.11	4,867.19	4,470.48	4,470.48	4,603.11
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	5.53	5.53	5.53	5.53	5.53	5.53
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>	5.53	5.53	5.53	5.53	5.53	5.53
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	4,608.64	4,608.64	4,872.72	4,476.01	4,476.01	4,608.64
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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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: San Ysidro School District - Business Servic

Date: May 28, 2015

Place: San Ysidro School District Education

Date: June 02, 2015

Time: 05:00 PM

Adoption Date: June 11, 2015

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

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

Contact person for additional information on the budget reports:

Name: Dena Whittington

Telephone: (619)428-4476 x3004

Title: Assistant Superintendent Business Services

E-mail: dwhittington@sysd.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
				X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
			X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)	X X X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 11, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

( ☐ ) 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 11, 2015

For additional information on this certification, please contact:

Name: Dena Whittington

Title: Assistant Superintendent Business Services

Telephone: (619) 428-4476 x 3004

E-mail: dwhittington@sysd.k12.ca.us

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	21,232,740.00	301	0.00	303	21,232,740.00	305	965,519.00		307	20,267,221.00	309
2000 - Classified Salaries	6,701,529.00	311	0.00	313	6,701,529.00	315	372,263.00		317	6,329,266.00	319
3000 - Employee Benefits (Excluding 3800)	7,340,479.00	321	352,591.00	323	6,987,888.00	325	158,676.00		327	6,829,212.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,536,774.00	331	0.00	333	2,536,774.00	335	446,360.00		337	2,090,414.00	339
5000 - Services... & 7300 - Indirect Costs	7,004,472.00	341	0.00	343	7,004,472.00	345	639,492.00		347	6,364,980.00	349
TOTAL					44,463,403.00	365	TOTAL			41,881,093.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	18,790,338.00	375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,875,841.00	380
3. STRS.		3101 & 3102	1,505,322.00	382
4. PERS.		3201 & 3202	214,285.00	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	389,404.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	1,944,229.00	385
7. Unemployment Insurance.		3501 & 3502	9,460.00	390
8. Workers' Compensation Insurance.		3601 & 3602	691,960.00	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00	
10. Other Benefits (EC 22310).		3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			25,420,839.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			284,245.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.			25,136,594.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.02%	
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)	60.02%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	41,881,093.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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


(102)

## Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	20,812,785.00	301	0.00	303	20,812,785.00	305	614,779.00		307	20,198,006.00	309
2000 - Classified Salaries	6,945,394.00	311	0.00	313	6,945,394.00	315	435,446.00		317	6,509,948.00	319
3000 - Employee Benefits (Excluding 3800)	7,745,892.00	321	500,000.00	323	7,245,892.00	325	175,420.00		327	7,070,472.00	329
4000 - Books, Supplies Equip Replace. (6500)	3,251,785.00	331	0.00	333	3,251,785.00	335	429,563.00		337	2,822,222.00	339
5000 - Services... & 7300 - Indirect Costs	6,436,563.00	341	0.00	343	6,436,563.00	345	494,099.00		347	5,942,464.00	349
TOTAL					44,692,419.00	365	TOTAL			42,543,112.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.			1100	375
2. Salaries of Instructional Aides Per EC 41011.			2100	380
3. STRS			3101 & 3102	382
4. PERS.			3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.			3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)				
7. Unemployment Insurance.			3401 & 3402	385
8. Workers' Compensation Insurance.			3501 & 3502	390
9. OPEB, Active Employees (EC 41372).			3601 & 3602	392
10. Other Benefits (EC 22310).			3751 & 3752	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			3901 & 3902	393
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.				395
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).				
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.				396
14. TOTAL SALARIES AND BENEFITS.				396
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.				397
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)	60.02%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	42,543,112.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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


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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		48,663.00	48,663.00
2. State Lottery Revenue	8560	606,974.00		158,624.00	765,598.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		606,974.00	0.00	207,287.00	814,261.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	606,974.00			606,974.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		207,287.00	207,287.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		606,974.00	0.00	207,287.00	814,261.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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

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



**Multi-Year Projections Summary Report**  
**San Ysidro Elementary Adopted Budget 2015-2016**

DESCRIPTION	OBJECT CODE	FY 2015-16			FY 2016-17			FY 2017-18		
		Current (Base Year)			First Projected Year			Second Projected Year		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
A Beginning Balance as of July 1		\$4,554,436	\$1,740,766	\$6,295,202	\$8,357,648	\$1,740,766	\$10,098,414	\$8,796,198	\$1,740,766	\$10,536,964
B Revenues										
1 Revenue Limit Sources	8010-8099	41,106,831	173,427	41,280,258	42,171,170	173,427	42,344,597	42,663,465	173,427	42,836,892
2 Federal Revenues	8100-8299	22,588	3,010,864	3,033,452	22,588	2,860,321	2,882,909	22,588	2,717,305	2,739,893
3 Other State Revenues	8300-8599	1,499,696	410,843	1,910,539	582,984	406,864	989,849	566,273	402,885	969,158
4 Other Local Revenues	8600-8799	156,986	2,959,878	3,116,864	156,986	2,959,878	3,116,864	156,986	2,959,878	3,116,864
5 Total Revenues		42,786,101	6,555,012	49,341,113	42,933,728	6,400,490	49,334,219	43,409,312	6,253,495	49,662,807
Beginning Balance & Revenue (A+B5)		\$47,340,537	\$8,295,778	\$55,636,315	\$51,291,376	\$8,141,256	\$59,432,632	\$52,205,510	\$7,994,261	\$60,199,771
C Expenditures										
1 Certificated Salaries	1000-1999	17,372,630	3,440,155	20,812,785	17,815,062	3,440,155	21,255,217	18,062,468	3,440,155	21,502,623
2 Classified Salaries	2000-2999	4,508,125	2,437,269	6,945,394	4,835,060	2,437,269	7,272,329	4,870,637	2,437,269	7,307,906
3 Employee Benefits	3000-3999	5,961,532	1,784,360	7,745,892	6,773,764	1,784,360	8,558,124	7,178,656	1,784,360	8,963,016
4 Books & Supplies	4000-4999	2,411,840	839,945	3,251,785	2,774,199	755,104	3,529,303	3,418,009	721,837	4,139,846
5 Services, Other Operating Exp	5000-5999	3,689,258	2,931,433	6,620,691	5,244,258	2,975,480	8,219,738	5,344,258	3,001,716	8,345,974
6 Capital Outlay	6000-6999	100,397	0	100,397	0	0	0	0	0	0
7 Other Outgo - exclude Direct Sup.	7100-7299	0	0	0	0	0	0	0	0	0
8 Debt Service	7400-7499	245,085	0	245,085	245,085	0	245,085	245,085	0	245,085
9 Direct Support/Indirect Costs	7300-7399	(417,828)	233,700	(184,128)	(417,828)	233,700	(184,128)	(417,828)	233,700	(184,128)
10 CSR Reduction (for info only)	1000-7999							0	0	
11 Projected Budget Reduction		0	0	0	0	0	0	0	0	0
12 Total Expenditures:		\$33,871,039	\$11,666,862	\$45,537,901	\$37,269,600	\$11,626,068	\$48,895,668	\$38,701,284	\$11,619,037	\$50,320,321
D Interfund Xfers/Other Sources										
1 Transfers In	8910-8929	0	0	0	0	0	0	0	0	0
2 Transfers Out	7610-7629	0	0	0	0	0	0	0	0	0
3 Sources	8930-8979	0	0	0	0	0	0	0	0	0
4 Uses	7630-7699	0	0	0	0	0	0	0	0	0
5 Contributions	8980-8999	(5,111,850)	5,111,850	0	(5,225,578)	5,225,578	0	(5,365,542)	5,365,542	0
E Net Increase (Decrease) In Fund Balance		\$3,803,212	\$0	\$3,803,212	\$438,550	\$0	\$438,550	(\$657,514)	\$0	(\$657,514)
F Ending Balance		\$8,357,648	\$1,740,766	\$10,098,414	\$8,796,198	\$1,740,766	\$10,536,964	\$8,138,684	\$1,740,766	\$9,879,450
1 Revolving Cash	9711	9,659	0	9,659	9,659	0	9,659	9,659	0	9,659
2 Other Reserves	97xx	103,305	0	103,305	103,305	0	103,305	103,305	0	103,305
3 Restricted	9740	0	1,740,766	1,740,766	0	1,740,766	1,740,766	0	1,740,766	1,740,766
4 Stabilization Arrangements	9750	0	0	0	0	0	0	0	0	0
5 Other Commitments	9760	0	0	0	0	0	0	0	0	0
6 Assigned - Other Assignments	9780	0	0	0	0	0	0	0	0	0
7 Reserve for Economic Uncertainties	9789	1,366,137	0	1,366,137	1,466,870	0	1,466,870	1,509,610	0	1,509,610
8 Unassigned/unappropriated Amount	9790	6,878,547	0	6,878,547	7,216,364	0	7,216,364	6,516,110	0	6,516,110
G Components of Ending Fund Balance Total		\$8,357,648	\$1,740,766	\$10,098,414	\$8,796,198	\$1,740,766	\$10,536,964	\$8,138,684	\$1,740,766	\$9,879,450
3% Calculated Reserve, or \$50,000 (greater of the two)										
Reserve Percentage Level for this district:	3.00%				Total Reserves	3% Calculated	Difference*			
FY 2015-16 ADA Input Sheet (District):	4,476.01				FY 2015-16 Bud	\$1,366,137	\$1,366,137	\$0		
					FY 2016-17 Proj	\$1,466,870	\$1,466,870	\$0		
					FY 2017-18 Proj	\$1,509,610	\$1,509,610	\$0		
FY 2016-17 Unappropriated Amount is:	Positive									
FY 2017-18 Unappropriated Amount is:	Positive									
*NOTE: Negative number means reserve % not met compares amount in 9770 only.										
*NOTE: negative number means reserve % not met Compares amount in 9770 only. A difference of 0 does not necessarily mean the Unappropriated Amount is positive										

## Multi-Year Projections Summary Report

### 2015-2016

LCFF Calculator - 14-15 P2 ADA loss of 259  
Federal revenue assumes reduction of 5%  
One-time mandate block grant revenue  
Federal, State and Local revenue assume no carryover  
Projected salary expense for 15-16 including step & column increase and 1% off schedule for all groups as calculated by BPS  
Increased costs for STRS \$300,000 and PERS \$35,000  
MITI implementation cost of \$100,397 (final payment)  
Additional \$100,000 for utilities cost increase  
RRM back to 3% contribution  
General fund budget for legal fees is \$500,000  
Increased services for supplemental and concentration students per May Revise calculator  
Eliminated the following positions: 1 counselor, 3 psychologists, 5 classroom teachers and 3 Educational Services administrative staff.  
PARS (Retirement incentive) payment 1 of 5 \$245,085

### 2016-2017

LCFF Calculator - Assuming ADA reduction of 133 in 15-16  
Federal revenue assumes reduction of 5%  
Federal, State and Local revenue assume no carryover  
Step & Column increase: \$275,046 Certificated, \$37,554 Classified, \$19,336 Management/Confidential  
Increased costs for STRS \$300,000 and PERS \$62,000  
Additional \$100,000 for utilities cost increase  
Stopped 1% off-schedule increase (Certificated \$194,105, Classified \$62,878, Management \$27,465)  
General fund budget for legal fees is \$500,000  
Increased services for supplemental and concentration students per May Revise calculator  
PARS (Retirement incentive) payment 2 of 5 \$245,085

### 2017-2018

LCFF Calculator - Assuming ADA reduction of 133 in 16-17  
Federal revenue assumes reduction of 5%  
Federal, State and Local revenue assume no carryover  
Step & Column increase: \$275,046 Certificated, \$37,554 Classified, \$19,336 Management/Confidential  
Increased costs for STRS \$300,000 and PERS \$100,000  
Additional \$100,000 for utilities cost increase  
General fund budget for legal fees is \$500,000  
Increased services for supplemental and concentration students per May Revise calculator  
PARS (Retirement incentive) payment 3 of 5 \$245,085

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	41,106,831.00	2.59%	42,171,170.00	1.17%	42,663,465.00
2. Federal Revenues	8100-8299	22,588.00	0.00%	22,588.00	0.00%	22,588.00
3. Other State Revenues	8300-8599	1,499,696.00	-61.13%	582,984.00	-2.87%	566,273.00
4. Other Local Revenues	8600-8799	156,986.00	0.00%	156,986.00	0.00%	156,986.00
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	(5,111,850.00)	2.22%	(5,225,578.00)	2.68%	(5,365,542.00)
6. Total (Sum lines A1 thru A5c)		37,674,251.00	0.09%	37,708,150.00	0.89%	38,043,770.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,372,630.00		17,815,062.00
b. Step & Column Adjustment				247,405.00		247,405.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				195,027.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,372,630.00	2.55%	17,815,062.00	1.39%	18,062,467.00
2. Classified Salaries						
a. Base Salaries				4,508,125.00		4,835,060.00
b. Step & Column Adjustment				35,577.00		35,577.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				291,358.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,508,125.00	7.25%	4,835,060.00	0.74%	4,870,637.00
3. Employee Benefits	3000-3999	5,961,532.00	13.62%	6,773,764.00	5.98%	7,178,656.00
4. Books and Supplies	4000-4999	2,411,840.00	15.02%	2,774,199.00	23.21%	3,418,009.00
5. Services and Other Operating Expenditures	5000-5999	3,689,258.00	42.15%	5,244,258.00	1.91%	5,344,258.00
6. Capital Outlay	6000-6999	100,397.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	245,085.00	0.00%	245,085.00	0.00%	245,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(417,828.00)	0.00%	(417,828.00)	0.00%	(417,828.00)
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)		33,871,039.00	10.03%	37,269,600.00	3.84%	38,701,284.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,803,212.00		438,550.00		(657,514.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		4,554,436.37		8,357,648.37		8,796,198.37
2. Ending Fund Balance (Sum lines C and D1)		8,357,648.37		8,796,198.37		8,138,684.37
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	112,964.00		112,964.00		112,964.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,366,137.00		1,466,870.00		1,509,610.00
2. Unassigned/Unappropriated	9790	6,878,547.37		7,216,364.37		6,516,110.37
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,357,648.37		8,796,198.37		8,138,684.37

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	1,366,137.00		1,466,870.00		1,509,610.00
c. Unassigned/Unappropriated	9790	6,878,547.37		7,216,364.37		6,516,110.37
(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			0.00		0.00
b. Reserve for Economic Uncertainties	9789			0.00		0.00
c. Unassigned/Unappropriated	9790			0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,244,684.37		8,683,234.37		8,025,720.37
<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.						
Refer to attached MYP for salary adjustments.						

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	173,427.00	0.00%	173,427.00	0.00%	173,427.00
2. Federal Revenues	8100-8299	3,010,864.00	-5.00%	2,860,321.00	-5.00%	2,717,305.00
3. Other State Revenues	8300-8599	410,843.00	-0.97%	406,864.00	-0.98%	402,885.00
4. Other Local Revenues	8600-8799	2,959,878.00	0.00%	2,959,878.00	0.00%	2,959,878.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,111,850.00	2.22%	5,225,578.00	2.68%	5,365,542.00
6. Total (Sum lines A1 thru A5c)		11,666,862.00	-0.35%	11,626,068.00	-0.06%	11,619,037.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,440,155.00		3,440,155.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,440,155.00	0.00%	3,440,155.00	0.00%	3,440,155.00
2. Classified Salaries						
a. Base Salaries				2,437,269.00		2,437,269.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,437,269.00	0.00%	2,437,269.00	0.00%	2,437,269.00
3. Employee Benefits	3000-3999	1,784,360.00	0.00%	1,784,360.00	0.00%	1,784,360.00
4. Books and Supplies	4000-4999	839,945.00	-10.10%	755,104.00	-4.41%	721,837.00
5. Services and Other Operating Expenditures	5000-5999	2,931,433.00	1.50%	2,975,480.00	0.88%	3,001,716.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	233,700.00	0.00%	233,700.00	0.00%	233,700.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		11,666,862.00	-0.35%	11,626,068.00	-0.06%	11,619,037.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		1,740,765.92		1,740,765.92		1,740,765.92
2. Ending Fund Balance (Sum lines C and D1)		1,740,765.92		1,740,765.92		1,740,765.92
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,740,765.92		1,740,765.92		1,740,765.92
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,740,765.92		1,740,765.92		1,740,765.92

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750					
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.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>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	41,280,258.00	2.58%	42,344,597.00	1.16%	42,836,892.00
2. Federal Revenues	8100-8299	3,033,452.00	-4.96%	2,882,909.00	-4.96%	2,739,893.00
3. Other State Revenues	8300-8599	1,910,539.00	-48.19%	989,848.00	-2.09%	969,158.00
4. Other Local Revenues	8600-8799	3,116,864.00	0.00%	3,116,864.00	0.00%	3,116,864.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		49,341,113.00	-0.01%	49,334,218.00	0.67%	49,662,807.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,812,785.00		21,255,217.00
b. Step & Column Adjustment				247,405.00		247,405.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				195,027.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,812,785.00	2.13%	21,255,217.00	1.16%	21,502,622.00
2. Classified Salaries						
a. Base Salaries				6,945,394.00		7,272,329.00
b. Step & Column Adjustment				35,577.00		35,577.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				291,358.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,945,394.00	4.71%	7,272,329.00	0.49%	7,307,906.00
3. Employee Benefits	3000-3999	7,745,892.00	10.49%	8,558,124.00	4.73%	8,963,016.00
4. Books and Supplies	4000-4999	3,251,785.00	8.53%	3,529,303.00	17.30%	4,139,846.00
5. Services and Other Operating Expenditures	5000-5999	6,620,691.00	24.15%	8,219,738.00	1.54%	8,345,974.00
6. Capital Outlay	6000-6999	100,397.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	245,085.00	0.00%	245,085.00	0.00%	245,085.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(184,128.00)	0.00%	(184,128.00)	0.00%	(184,128.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		45,537,901.00	7.37%	48,895,668.00	2.91%	50,320,321.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		3,803,212.00		438,550.00		(657,514.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,295,202.29		10,098,414.29		10,536,964.29
2. Ending Fund Balance (Sum lines C and D1)		10,098,414.29		10,536,964.29		9,879,450.29
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	112,964.00		112,964.00		112,964.00
b. Restricted	9740	1,740,765.92		1,740,765.92		1,740,765.92
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,366,137.00		1,466,870.00		1,509,610.00
2. Unassigned/Unappropriated	9790	6,878,547.37		7,216,364.37		6,516,110.37
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,098,414.29		10,536,964.29		9,879,450.29



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		0.00		0.00		0.00
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	1,366,137.00		1,466,870.00		1,509,610.00
c. Unassigned/Unappropriated	9790	6,878,547.37		7,216,364.37		6,516,110.37
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		8,244,684.37		8,683,234.37		8,025,720.37
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		18.11%		17.76%		15.95%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		4,476.01		4,343.38		4,210.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		45,537,901.00		48,895,668.00		50,320,321.00
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)		45,537,901.00		48,895,668.00		50,320,321.00
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)		1,366,137.03		1,466,870.04		1,509,609.63
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)		1,366,137.03		1,466,870.04		1,509,609.63
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



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 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)	5,004.95	5,004.29	0.0%	Met
Second Prior Year (2013-14)	4,917.21	4,921.56	N/A	Met
First Prior Year (2014-15)	4,867.31	4,872.72	N/A	Met
Budget Year (2015-16)	4,608.64			

### 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): 4,476

District's Enrollment Standard Percentage Level: 1.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		5,270	5,235	0.7%	Met
Second Prior Year (2013-14)		5,235	5,103	2.5%	Not Met
First Prior Year (2014-15)		5,003	4,842	3.2%	Not Met
Budget Year (2015-16)		4,696			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

Enrollment was estimated based on prior year decline; however, actual enrollment declined more than projected. For future years, decline in enrollment is being projected based on a 3 year average.

- 1b. STANDARD NOT MET - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Enrollment was estimated based on prior year decline; however, actual enrollment declined more than projected. For future years, decline in enrollment is being projected based on a 3 year average.

### 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)	4,911	5,235	93.8%
Second Prior Year (2013-14)	4,866	5,103	95.4%
First Prior Year (2014-15)	4,609	4,842	95.2%
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

#### 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)	4,476	4,696	95.3%	Met
1st Subsequent Year (2016-17)	4,343	4,551	95.4%	Not Met
2nd Subsequent Year (2017-18)	4,211	4,405	95.6%	Not Met

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

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

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

Explanation:  
(required if NOT met)

ADA is being projected based on a 3-year average.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

#### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)		46,337,844.00	45,691,105.00	45,406,727.00
	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population				
a.	ADA (Funded) (Form A, lines A6 and C4)	4,872.72	4,608.64	4,476.01
b.	Prior Year ADA (Funded)		4,872.72	4,608.64
c.	Difference (Step 1a minus Step 1b)		(264.08)	(132.63)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-5.42%	-2.88%
Step 2 - Change in Funding Level				
a.	Prior Year LCFF Funding	36,917,944.00	41,106,831.00	42,171,170.00
b1.	COLA percentage (if district is at target)	Not Applicable		
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c.	Gap Funding (if district is not at target)	5,917,779.00	2,102,964.00	1,593,225.00
d.	Economic Recovery Target Funding (current year increment)			
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	5,917,779.00	2,102,964.00	1,593,225.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	16.03%	5.12%	3.78%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)				
		10.61%	2.24%	0.82%
LCFF Revenue Standard (Step 3, plus/minus 1%):		9.61% to 11.61%	1.24% to 3.24%	-.18% to 1.82%

#### 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)	14,166,269.00	14,166,269.00	14,166,269.00	14,166,269.00
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)	36,917,944.00	41,106,831.00	42,171,170.00	42,663,465.00
District's Projected Change in LCFF Revenue:		11.35%	2.59%	1.17%
LCFF Revenue Standard:		9.61% to 11.61%	1.24% to 3.24%	-1.18% to 1.82%
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)	21,913,781.92	26,034,953.64	84.2%
Second Prior Year (2013-14)	23,996,830.88	28,750,806.33	83.5%
First Prior Year (2014-15)	26,365,186.00	32,074,154.00	82.2%
	Historical Average Ratio:		83.3%

  

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.3% to 86.3%	80.3% to 86.3%	80.3% to 86.3%

### 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)	27,842,287.00	33,871,039.00	82.2%	Met
1st Subsequent Year (2016-17)	29,423,886.00	37,269,600.00	78.9%	Not Met
2nd Subsequent Year (2017-18)	30,111,760.00	38,701,284.00	77.8%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Increase in proportionality budgeted in supplies as a placeholder for years 16-17 and 17-18.

## 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):	10.61%	2.24%	0.82%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	.61% to 20.61%	-7.76% to 12.24%	-9.18% to 10.82%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	5.61% to 15.61%	-2.76% to 7.24%	-4.18% to 5.82%

### 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)	3,777,748.00		
Budget Year (2015-16)	3,033,452.00	-19.70%	Yes
1st Subsequent Year (2016-17)	2,882,909.00	-4.96%	Yes
2nd Subsequent Year (2017-18)	2,739,893.00	-4.96%	Yes

Explanation:  
(required if Yes)

No carryover in budget or subsequent years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	1,409,261.00		
Budget Year (2015-16)	1,910,539.00	35.57%	Yes
1st Subsequent Year (2016-17)	989,848.00	-48.19%	Yes
2nd Subsequent Year (2017-18)	969,158.00	-2.09%	No

Explanation:  
(required if Yes)

No carryover in budget or subsequent years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	3,391,102.00		
Budget Year (2015-16)	3,116,864.00	-8.09%	Yes
1st Subsequent Year (2016-17)	3,116,864.00	0.00%	No
2nd Subsequent Year (2017-18)	3,116,864.00	0.00%	No

Explanation:  
(required if Yes)

No carryover in budget or subsequent years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	2,536,774.00		
Budget Year (2015-16)	3,251,785.00	28.19%	Yes
1st Subsequent Year (2016-17)	3,529,303.00	8.53%	Yes
2nd Subsequent Year (2017-18)	4,139,846.00	17.30%	Yes

Explanation:  
(required if Yes)

Increase in proportionality budgeted as a placeholder.

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

First Prior Year (2014-15)	7,226,605.00		
Budget Year (2015-16)	6,620,691.00	-8.38%	Yes
1st Subsequent Year (2016-17)	8,219,738.00	24.15%	Yes
2nd Subsequent Year (2017-18)	8,345,974.00	1.54%	No

**Explanation:**  
(required if Yes)

Increase in proportionality budgeted as a placeholder.

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

DATA ENTRY: All data are extracted or calculated.

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

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

First Prior Year (2014-15)	8,578,111.00		
Budget Year (2015-16)	8,060,855.00	-6.03%	Not Met
1st Subsequent Year (2016-17)	6,989,621.00	-13.29%	Not Met
2nd Subsequent Year (2017-18)	6,825,915.00	-2.34%	Met

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

First Prior Year (2014-15)	9,763,379.00		
Budget Year (2015-16)	9,872,476.00	1.12%	Met
1st Subsequent Year (2016-17)	11,749,041.00	19.01%	Not Met
2nd Subsequent Year (2017-18)	12,485,820.00	6.27%	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)

No carryover in budget or subsequent years.

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

No carryover in budget or subsequent years.

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

No carryover in budget or subsequent years.

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

**Explanation:**  
Books and Supplies  
(linked from 6B  
if NOT met)

Increase in proportionality budgeted as a placeholder.

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

Increase in proportionality budgeted as a placeholder.



## 7. CRITERION: Facilities Maintenance

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

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

 0.00

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

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

 45,537,901.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

3% Required  
Minimum Contribution  
(Line 2c times 3%)

Budgeted Contribution <sup>1</sup>  
to the Ongoing and Major  
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

 45,537,901.00

1,366,137.03

1,495,745.00

Met

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

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

☐  
☐  
☐

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

#### Explanation:

(required if NOT met  
and Other is marked)

## 8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	1,187,474.84	1,175,982.66	1,365,847.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	1,478,631.66	1,728,420.04	3,075,625.37
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)	2,666,106.50	2,904,402.70	4,441,472.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	39,582,494.54	39,196,421.87	45,528,210.00
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)	39,582,494.54	39,196,421.87	45,528,210.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	6.7%	7.4%	9.8%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.2%	2.5%	3.3%

<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)	(914,921.40)	26,034,953.64	3.5%	Not Met
Second Prior Year (2013-14)	226,277.44	28,750,806.33	N/A	Met
First Prior Year (2014-15)	1,563,710.00	32,074,154.00	N/A	Met
Budget Year (2015-16) (Information only)	3,803,212.00	33,871,039.00		

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

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

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

Explanation:  
(required if NOT met)

## 9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	2,595,605.97	3,679,370.33	N/A	Met
Second Prior Year (2013-14)	1,649,161.33	2,764,448.93	N/A	Met
First Prior Year (2014-15)	1,333,614.93	2,990,726.37	N/A	Met
Budget Year (2015-16) (Information only)	4,554,436.37			

<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):	4,476	4,343	4,211
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	45,537,901.00	48,895,668.00	50,320,321.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	45,537,901.00	48,895,668.00	50,320,321.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,366,137.03	1,466,870.04	1,509,609.63
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,366,137.03	1,466,870.04	1,509,609.63

### 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)	1,366,137.00	1,466,870.00	1,509,610.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	6,878,547.37	7,216,364.37	6,516,110.37
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	0.00
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	8,244,684.37	8,683,234.37	8,025,720.37
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	18.11%	17.76%	15.95%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,366,137.03</b>	<b>1,466,870.04</b>	<b>1,509,609.63</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)	(4,391,299.00)			Not Met
Budget Year (2015-16)	(5,111,850.00)	720,551.00	16.4%	Met
1st Subsequent Year (2016-17)	(5,225,578.00)	113,728.00	2.2%	Met
2nd Subsequent Year (2017-18)	(5,365,542.00)	139,964.00	2.7%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2014-15)	0.00			Met
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	0.00			Met
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

#### 1d. Impact of Capital Projects

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Increase of RRM contribution to 3%

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

Explanation:  
(required if NOT met)

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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)



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.

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				39,142,410
Certificates of Participation	26	CFD	CFD	140,371,483
General Obligation Bonds	35	Tax Levy	Tax Levy	1,225,425
Supp Early Retirement Program	5	General Fund	General Fund	
State School Building Loans				
Compensated Absences				

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

Other Long-term Commitments (do not include OPEB):			1,775,410
QZAB	7	CFD	CFD
			182,514,728

TOTAL:

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	2,528,038	2,585,546	2,638,831	2,697,531
General Obligation Bonds	5,161,506	5,413,881	5,677,581	6,005,981
Supp Early Retirement Program	467,899	245,085	245,085	245,085
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Other Long-term Commitments (continued):				
QZAB	253,630	253,630	253,630	253,630
	8,444,070	8,498,142	8,815,127	9,202,227

Total Annual Payments:	8,411,073
Has total annual payment increased over prior year (2014-15)?	

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Increased annual payments are funded from GO bonds.

---

**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:

Certificated employees with at least 15 years of service are eligible for retiree benefits. For classified employees, the district pays a pro-rated portion of the cost of medical benefits starting with 50% for 15 years of service plus 10% for each additional year up to 20 years. Retirees can purchase medical benefits for their dependents and dental and vision benefits.

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

Actuarial

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)	6,885,127.00
b. OPEB unfunded actuarial accrued liability (UAAL)	6,885,127.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Jul 01, 2014

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
5. OPEB Contributions			
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	877,029.00	877,029.00	877,029.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	500,000.00	500,000.00	500,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	500,000.00	500,000.00	500,000.00
d. Number of retirees receiving OPEB benefits	54	54	54

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

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

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

No
----

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

--

3. Self-Insurance Liabilities

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


4. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
b. Amount contributed (funded) for self-insurance programs

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

## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	226.9	219.9	219.9	219.9

### 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:

Oct 30, 2014

- 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:

Oct 31, 2014

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:

Oct 30, 2014

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)

**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	115.0	126.1	126.1	126.1

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

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

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

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:

Nov 13, 2014

- 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:

Nov 17, 2014

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:

Nov 13, 2014

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	22.0	26.0	26.0	26.0

**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	No
53,580	26,656	26,656
1% off-schedule	Reopener	Reopener

**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 11, 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

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## ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

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LOCAL CONTROL FUNDING FORMULA										2017-18	
CALCULATE LOST TARGET										2017-18	
Undistributed in % of Treatment										2017-18	
2015-16										2017-18	
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2015-1											

**LCFF Calculator Universal Assumptions**

San Ysidro Elementary (68379)

Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	2017-18
Target	\$ 48,435,250	\$ 48,575,880	\$ 46,337,844	\$ 45,691,105	\$ 45,406,727
Floor	<b>29,984,107</b>	<b>31,928,820</b>	<b>35,189,052</b>	<b>40,068,206</b>	<b>41,070,240</b>
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR
Remaining Need after Gap (informational only)	16,236,693	11,657,936	5,231,013	3,519,935	2,743,262
Current Year Gap Funding	2,214,450	4,989,124	5,917,779	2,102,964	1,593,225
Economic Recovery Target	-	-	-	-	-
Additional State Aid	-	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 32,198,557</b>	<b>\$ 36,917,944</b>	<b>\$ 41,106,831</b>	<b>\$ 42,171,170</b>	<b>\$ 42,663,465</b>

Components of LCFF By Object Code												
	2012-13		2013-14		2014-15		2015-16		2016-17		2017-18	
8011 - State Aid	\$	5,512,897	\$	11,860,789	\$	17,255,212	\$	21,563,215	\$	23,009,376	\$	23,870,036
8011 - Fair Share		-		-		-		-		-		-
8311 & 8590 - Categoricals		5,016,885		-		-		-		-		-
8012 - EPA		5,466,151		5,273,811		5,496,463		5,377,347		4,995,525		4,627,160
Local Revenue Sources:												
8021 to 8048 - Property Taxes				15,063,957		14,166,269		14,166,269		14,166,269		14,166,269
8096 - In-Lieu of Property Taxes				-		-		-		-		-
Property Taxes net of in-lieu		14,425,414		15,063,957		14,166,269		14,166,269		14,166,269		14,166,269
TOTAL FUNDING	\$	30,421,347	\$	32,198,557	\$	36,917,944	\$	41,106,831	\$	42,171,170	\$	42,663,465
Excess Taxes	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
EPA in excess to LCFF Funding	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

Summary of Student Population					
	2013-14	2014-15	2015-16	2016-17	2017-18
<b>Unduplicated Pupil Population</b>					
Agency Unduplicated Pupil Count	4,413.00	4,235.00	4,086.00	3,959.00	3,832.00
COE Unduplicated Pupil Count	-	1.00	-	-	-
Total Unduplicated pupil Count	4,413.00	4,236.00	4,086.00	3,959.00	3,832.00
Rolling %, Supplemental Grant	86.4800%	87.3800%	87.2600%	87.1300%	87.0000%
Rolling %, Concentration Grant	86.4800%	87.3800%	87.2600%	87.1300%	87.0000%

**FUNDED ADA**

<b>Adjusted Base Grant ADA</b>	Prior Year	Prior Year	Prior Year	Prior Year	Prior Year
Grades TK-3	2,124.57	2,165.44	1,993.83	1,936.39	1,878.96
Grades 4-6	1,562.03	1,593.56	1,589.58	1,543.93	1,498.27
Grades 7-8	1,022.35	1,113.72	1,025.23	995.69	966.15
Grades 9-12	-	-	-	-	-
<b>Total Adjusted Base Grant ADA</b>	<b>4,708.95</b>	<b>4,872.72</b>	<b>4,608.64</b>	<b>4,476.01</b>	<b>4,343.38</b>
<b>Necessary Small School ADA</b>	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-
Grades 4-6	-	-	-	-	-
Grades 7-8	-	-	-	-	-
Grades 9-12	-	-	-	-	-
<b>Total Necessary Small School ADA</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Funded ADA</b>	<b>4708.95</b>	<b>4872.72</b>	<b>4608.64</b>	<b>4476.01</b>	<b>4343.38</b>
<b>ACTUAL ADA (Current Year Only)</b>					
Grades TK-3	2,166.46	1,993.83	1,936.39	1,878.96	1,821.52
Grades 4-6	1,590.08	1,589.58	1,543.93	1,498.27	1,452.62
Grades 7-8	1,113.68	1,025.23	995.69	966.15	936.61
Grades 9-12	-	-	-	-	-
<b>Total Actual ADA</b>	<b>4,870.22</b>	<b>4,608.64</b>	<b>4,476.01</b>	<b>4,343.38</b>	<b>4,210.75</b>
<b>Funded Difference (Funded ADA less Actual ADA)</b>	<b>-</b>	<b>264.08</b>	<b>132.63</b>	<b>132.63</b>	<b>132.63</b>

Minimum Proportionality Percentage (MPP)					
	2013-14	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 4,938,538	\$ 8,486,332	\$ 9,589,714	\$ 10,233,524	
Current year Minimum Proportionality Percentage (MPP)	15.49%	26.10%	29.53%	31.66%	

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# San Ysidro Elementary (68379)

## Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant

	2013-14	2014-15	2015-16	2016-17**	2017-18**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		12,207,837	11,622,400	11,436,550	11,342,055
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		1,827,573	4,938,538	8,486,332	9,589,714
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	1,827,573 TRUE				
3. Difference [1] less [2]		10,380,264	6,683,862	2,950,218	1,752,341
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		3,110,965	3,547,794	1,103,382	643,810
GAP funding rate		29.97%	53.08%	37.40%	36.74%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		4,938,538	8,486,332	9,589,714	10,233,524
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		31,872,982	32,514,075	32,475,032	32,323,517
LCFF Phase-In Entitlement		36,917,944	41,106,831	42,171,170	42,663,465
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		15.49%	26.10%	29.53%	31.66%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.

If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

\*\*Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

### SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 4,938,538	\$ 8,486,332	\$ 9,589,714	\$ 10,233,524
Current year Minimum Proportionality Percentage (MPP)	15.49%	26.10%	29.53%	31.66%











District: San Ysidro School District  
CDS #: 37-68379

**Adopted Budget**  
**2015-16 Budget Attachment**  
**Balances in Excess of Minimum Reserve Requirements**

**Reasons for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves**

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

Combined Assigned and Unassigned/unappropriated Fund Balances			
Form	Fund	2015-16 Budget	Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$8,244,684.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$0.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$8,244,684.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$1,366,137.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$6,878,547.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund/County School Service Fund	\$6,878,547.00	Offset deficit spending in future years.
17	Special Reserve Fund for Other Than Capital Outlay Projects	N/A	
Insert Lines above as needed			
Total of Substantiated Needs		\$6,878,547.00	

Remaining Unsubstantiated Balance                      \$0.00                      Balance should be Zero

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

San Ysidro School District  
All Grades, All Programs

**Enrollment & P-2 ADA History**

	2014-2015	2013-2014	2012-2013	2011-2012	2010-2011
P-2 ADA	4603	4862	4911	5001	4950
Change in P-2 ADA	-259	-49	-90	51	

CBEDS Enrollment	4842	5103	5235	5279	5141
Change in Enrollment	-261	-132	-44	138	

Enrollment as a % of Actual Attendance	95.07%	95.27%	93.81%	94.73%	96.28%
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**ADA Projection**

Average change in ADA over the last 3 years -132.63

	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Estimated 2016-17	Estimated 2017-18
Regular Ed, Special Ed, Home & Hospital Grades K-3	2,162.39	1,990.78	1,933.34	1,875.91	1,818.47
Grades 4-6	1,586.36	1,582.38	1,536.73	1,491.07	1,445.42
Grades 7-8	1,112.40	1,023.91	994.37	964.83	935.29

NPS, NPS-LCI, CDS:

Grades K-3	0.91	-	-	-	-
Grades 4-6	0.96	4.72	4.72	4.72	4.72
Grades 7-8	1.28	1.32	1.32	1.32	1.32

COE operated (Community School, Special Ed):

Grades K-3	3.16	3.05	3.05	3.05	3.05
Grades 4-6	2.76	2.48	2.48	2.48	2.48

<b>Total ADA</b>	<b>4,870.22</b>	<b>4,608.64</b>	<b>4,476.01</b>	<b>4,343.38</b>	<b>4,210.75</b>
Change in ADA		(261.58)	(132.63)	(132.63)	(132.63)

**Enrollment Projection**

Average change in Enrollment over the last 3 years -146

	Actual 2013-14	Actual 2014-15	Estimated 2015-16	Estimated 2016-17	Estimated 2017-18
District Enrollment	5,103	4,842	4,696	4,551	4,405
Change in Enrollment		(261)	(146)	(146)	(146)
Unduplicated Pupil Count	4,413	4,235	4,086	3,959	3,832
Unduplicated Pupil Percentage	86%	87%	87%	87%	87%

In districts with declining enrollment, funding is based on the prior year's higher ADA

## San Ysidro School District

## Staffing Projections for 2015-2016

31 0.16

[illegible][illegible]

SMYTHE										total		24.0	Projects		Current
PreK		27	28						55	2.3			2		
Kinder		28	25	29	19	29			130	5.4			5		
First		28	25	29	19	29			130	5.4			5		
Second		28	27	23	25	8	25		136	5.7			6		
Thirid		23	27	26	22	29	29		156	6.5			6		
Total									552				24	25	
														-1	

RSP	#	SDC	#	
	1	23	4	12
				10
				18
				15
				55
				595
				540

Vista Del Mar				Total	24.0	Projct	current
TK		25		25	1.0	1	
				44	1.8	5	

Vista Del Mar										Total		24.0		Projec		current	
TK		25							25		1.0	1					
Kinder		12	26	27	24	25			114		4.8	5					
First		12	26	27	24	25			114		4.8	5					
Second		25	26	20	13	26	25		135		5.6	6					
Third		27	27	26	24	27			131		5.5	5					
Total									519		22	22					

Sunset											
						31	24.0	31	Current		
Kinder		26	21	27	25	26	4.3	5			
							4.3	4			

Sunset											
Kinder	26	21	27	25	26			31	24.0	31	Current
First	26	21	27	25	26			103	4.3	5	
Second	26	27	27	5	27			104	4.3	4	
Third	31	27	28	31				108	4.5	5	
Fourth	25	23	24	25	26			104	4.3	4	
Fifth	33	31	13	27	26			123	4.0	4	
Sixth	19	30	30	31				133	4.3	4	
								107	3.5	4	
								782	782	30	30
											0

RSP	#		SDC	#	
1		29	1		11
			782		771

# Willow

Willow										Current	
Kinder	26	25	27	27				105	4.4	5	
First	26	25	27	27				105	4.4	4	
Second	26	27	26	26	1			104	4.3	4	
Third	26	26	23	26	24			124	5.2	5	
fourth	26	24	27	24				99	3.2	4	
Fifth	30	29	29	28	0			115	3.7	4	
Sixth	29	31	30	25				115	3.7	4	
Seventh	31	27	31	32				121	3.9	5	
Eighth	26	23	24	24				96	3.1	4	
Estimated Change for next year									total	984	39
											39

	23	24	24	total	984	39	39	0
Estimated Change for next year -								

[illegible]

District Wide K-8				
Total Current	178			-5
Needed next yr	173			
K-8 Pre total Grand Total				
RSP	228	CDC	SDC/R/S	Speech
SDC	229	29	258	Total
total	457		486	151
				637

Galindo: shared with SYMS and Ocean View. Teaches 2 periods at each. If full time assign .34 to District

Teacher	3	
Grand		
Total		219

LSH	case load	speech only
Vega, Elianna	54	25
Palacios, Marij	57	10
Ceja, Monica	55	37
Sardo, Sam	62	11
Rivera, Ruth	55	16
Griffin, Jennife	52	22
Pazera, John	89	30

Psych	casel
	gad

Aguilera, Miguel  
 Vacant  
 Murillo, Marth  
 Paul, Manuel  
 Porras, Lizcett  
 Tec, Elizabeth