

Regular Meeting - 6/23/15

Palm Springs Unified School District

Learning Beyond Boundaries



**State SACS Report
2015/2016**

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.

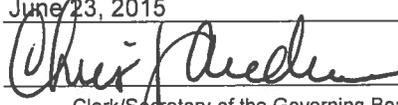
Budget available for inspection at:

Public Hearing:

Place: http://palmsprings.agendaonline.net/public/
Date: June 05, 2015

Place: 980 E. Tahquitz Canyon Way
Date: June 09, 2015
Time: 6:00 p.m.

Adoption Date: June 23, 2015

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

Contact person for additional information on the budget reports:

Name: Evelyn Hernandez

Telephone: 760-416-6155

Title: Director of Fiscal Services

E-mail: ehernandez@psusd.us

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	
			n/a	
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 23, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

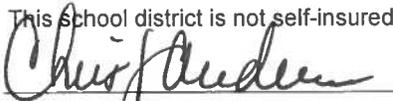
Our district is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined:	\$	12,045,338.00
Less: Amount of total liabilities reserved in budget:	\$	12,045,338.00
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 23, 2015

For additional information on this certification, please contact:

Name: Renee Brunelle

Title: Risk Manager

Telephone: 760-416-6191

E-mail: rbrunelle@psusd.us

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	168,104,892.00	0.00	168,104,892.00	200,789,824.00	0.00	200,789,824.00	19.4%
2) Federal Revenue		8100-8299	200,000.00	18,674,406.00	18,874,406.00	200,000.00	15,273,875.00	15,473,875.00	-18.0%
3) Other State Revenue		8300-8599	5,080,501.00	5,276,779.00	10,357,280.00	16,425,182.00	4,744,918.00	21,170,100.00	104.4%
4) Other Local Revenue		8600-8799	2,378,686.00	12,399,836.00	14,778,522.00	2,168,416.00	11,608,138.00	13,776,554.00	-6.8%
5) TOTAL, REVENUES			175,764,079.00	36,351,021.00	212,115,100.00	219,583,422.00	31,626,931.00	251,210,353.00	18.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	83,603,559.00	17,312,663.00	100,916,222.00	90,645,867.00	18,366,727.00	109,012,594.00	8.0%
2) Classified Salaries		2000-2999	22,768,302.00	10,214,732.00	32,983,034.00	24,924,396.00	10,972,308.00	35,896,704.00	8.8%
3) Employee Benefits		3000-3999	37,931,034.00	10,133,333.00	48,064,367.00	42,259,762.00	11,271,746.00	53,531,508.00	11.4%
4) Books and Supplies		4000-4999	10,211,009.00	10,791,529.00	21,002,538.00	8,438,077.00	5,204,489.00	13,642,566.00	-35.0%
5) Services and Other Operating Expenditures		5000-5999	19,712,242.00	10,639,780.00	30,352,022.00	28,854,591.00	8,073,107.00	36,927,698.00	21.7%
6) Capital Outlay		6000-6999	1,085,536.00	586,848.00	1,672,384.00	175,000.00	806,769.00	981,769.00	-41.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	323,000.00	6,704.00	329,704.00	357,000.00	7,422.00	364,422.00	10.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,128,713.00)	1,067,689.00	(1,061,024.00)	(1,376,526.00)	388,241.00	(988,285.00)	-6.9%
9) TOTAL, EXPENDITURES			173,505,969.00	60,753,278.00	234,259,247.00	194,278,167.00	55,090,809.00	249,368,976.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			2,258,110.00	(24,402,257.00)	(22,144,147.00)	25,305,255.00	(23,463,878.00)	1,841,377.00	-108.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	7,557,223.00	2,330,935.00	9,888,158.00	3,754,773.00	2,462,241.00	6,217,014.00	-37.1%
b) Transfers Out		7600-7629	1,123,475.00	0.00	1,123,475.00	4,826,026.00	0.00	4,826,026.00	329.6%
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	(15,304,248.00)	15,304,248.00	0.00	(20,709,250.00)	20,709,250.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,870,500.00)	17,635,183.00	8,764,683.00	(21,780,503.00)	23,171,491.00	1,390,988.00	-84.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,612,390.00)	(6,767,074.00)	(13,379,464.00)	3,524,752.00	(292,387.00)	3,232,365.00	-124.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	18,576,600.00	7,541,714.00	26,118,314.00	11,964,210.00	774,640.00	12,738,850.00	-51.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,576,600.00	7,541,714.00	26,118,314.00	11,964,210.00	774,640.00	12,738,850.00	-51.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,576,600.00	7,541,714.00	26,118,314.00	11,964,210.00	774,640.00	12,738,850.00	-51.2%
2) Ending Balance, June 30 (E + F1e)			11,964,210.00	774,640.00	12,738,850.00	15,488,962.00	482,253.00	15,971,215.00	25.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Stores		9712	170,000.00	0.00	170,000.00	170,000.00	0.00	170,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	774,640.00	774,640.00	0.00	482,253.00	482,253.00	-37.7%
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	3,892,240.00	0.00	3,892,240.00	7,593,112.00	0.00	7,593,112.00	95.1%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,061,482.00	0.00	7,061,482.00	7,625,850.00	0.00	7,625,850.00	8.0%
Unassigned/Unappropriated Amount		9790	740,488.00	0.00	740,488.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	11,964,210.00	774,640.00	12,738,850.00				
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			11,964,210.00	774,640.00	12,738,850.00				
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)			11,964,210.00	774,640.00	12,738,850.00				

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	106,305,017.00	0.00	106,305,017.00	139,045,940.00	0.00	139,045,940.00	30.8%
Education Protection Account State Aid - Current Year		8012	25,534,831.00	0.00	25,534,831.00	25,534,831.00	0.00	25,534,831.00	0.0%
State Aid - Prior Years		8019	8,569.00	0.00	8,569.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	482,924.00	0.00	482,924.00	482,924.00	0.00	482,924.00	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	33,168,762.00	0.00	33,168,762.00	33,168,762.00	0.00	33,168,762.00	0.0%
Unsecured Roll Taxes		8042	1,756,273.00	0.00	1,756,273.00	1,756,273.00	0.00	1,756,273.00	0.0%
Prior Years' Taxes		8043	2,145,584.00	0.00	2,145,584.00	2,145,584.00	0.00	2,145,584.00	0.0%
Supplemental Taxes		8044	679,578.00	0.00	679,578.00	679,578.00	0.00	679,578.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(7,674,835.00)	0.00	(7,674,835.00)	(7,674,835.00)	0.00	(7,674,835.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,782,863.00	0.00	6,782,863.00	6,782,863.00	0.00	6,782,863.00	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			169,189,566.00	0.00	169,189,566.00	201,921,920.00	0.00	201,921,920.00	19.3%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,084,674.00)	0.00	(1,084,674.00)	(1,132,096.00)	0.00	(1,132,096.00)	4.4%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			168,104,892.00	0.00	168,104,892.00	200,789,824.00	0.00	200,789,824.00	19.4%
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	3,060,394.00	3,060,394.00	0.00	3,039,111.00	3,039,111.00	-0.7%
Special Education Discretionary Grants		8182	0.00	619,428.00	619,428.00	0.00	583,777.00	583,777.00	-5.8%
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	2,114,212.00	2,114,212.00	0.00	1,891,963.00	1,891,963.00	-10.5%
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		9,368,230.00	9,368,230.00		7,486,508.00	7,486,508.00	-20.1%
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		1,602,019.00	1,602,019.00		836,286.00	836,286.00	-47.8%
NCLB: Title III, Immigrant Educator Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		987,490.00	987,490.00		662,287.00	662,287.00	-32.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		272,633.00	272,633.00		234,144.00	234,144.00	-14.1%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	200,000.00	650,000.00	850,000.00	200,000.00	539,799.00	739,799.00	-13.0%
TOTAL, FEDERAL REVENUE			200,000.00	18,674,406.00	18,874,406.00	200,000.00	15,273,875.00	15,473,875.00	-18.0%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,197,649.00	0.00	2,197,649.00	13,542,330.00	0.00	13,542,330.00	516.2%
Lottery - Unrestricted and Instructional Materials		8560	2,844,387.00	673,560.00	3,517,947.00	2,844,387.00	761,566.00	3,605,953.00	2.5%
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									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,282,303.00	2,282,303.00		2,252,796.00	2,252,796.00	-1.3%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		2,265.00	2,265.00		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	38,465.00	2,318,651.00	2,357,116.00	38,465.00	1,730,556.00	1,769,021.00	-24.9%
TOTAL, OTHER STATE REVENUE			5,080,501.00	5,276,779.00	10,357,280.00	16,425,182.00	4,744,918.00	21,170,100.00	104.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	270,000.00	0.00	270,000.00	265,000.00	0.00	265,000.00	-1.9%
Interest		8660	81,084.00	0.00	81,084.00	83,408.00	0.00	83,408.00	2.9%
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	415,349.00	232,875.00	648,224.00	186,775.00	0.00	186,775.00	-71.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	6,395.00	0.00	6,395.00	0.00	0.00	0.00	-100.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,605,858.00	896,621.00	2,502,479.00	1,633,233.00	247,200.00	1,880,433.00	-24.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		11,270,340.00	11,270,340.00		11,360,938.00	11,360,938.00	0.8%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,378,686.00	12,399,836.00	14,778,522.00	2,168,416.00	11,608,138.00	13,776,554.00	-6.8%
TOTAL, REVENUES			175,764,079.00	36,351,021.00	212,115,100.00	219,583,422.00	31,626,931.00	251,210,353.00	18.4%

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	69,417,607.00	12,383,245.00	81,800,852.00	75,068,976.00	13,440,038.00	88,509,014.00	8.2%
Certificated Pupil Support Salaries		1200	4,110,002.00	1,779,992.00	5,889,994.00	4,587,307.00	1,892,422.00	6,479,729.00	10.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,028,350.00	1,527,981.00	9,556,331.00	8,468,616.00	1,461,808.00	9,930,424.00	3.9%
Other Certificated Salaries		1900	2,047,600.00	1,621,445.00	3,669,045.00	2,520,968.00	1,572,459.00	4,093,427.00	11.6%
TOTAL, CERTIFICATED SALARIES			83,603,559.00	17,312,663.00	100,916,222.00	90,645,867.00	18,366,727.00	109,012,594.00	8.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,109,317.00	4,886,596.00	5,995,913.00	1,262,610.00	5,387,290.00	6,649,900.00	10.9%
Classified Support Salaries		2200	8,300,127.00	3,542,646.00	11,842,773.00	9,207,030.00	3,873,518.00	13,080,548.00	10.5%
Classified Supervisors' and Administrators' Salaries		2300	2,689,629.00	290,881.00	2,980,510.00	2,870,419.00	362,304.00	3,232,723.00	8.5%
Clerical, Technical and Office Salaries		2400	9,239,512.00	1,238,012.00	10,477,524.00	10,216,285.00	1,286,426.00	11,502,711.00	9.8%
Other Classified Salaries		2900	1,429,717.00	256,597.00	1,686,314.00	1,368,052.00	62,770.00	1,430,822.00	-15.2%
TOTAL, CLASSIFIED SALARIES			22,768,302.00	10,214,732.00	32,983,034.00	24,924,396.00	10,972,308.00	35,896,704.00	8.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,534,271.00	1,501,716.00	9,035,987.00	9,648,979.00	1,864,373.00	11,513,352.00	27.4%
PERS		3201-3202	2,859,295.00	1,389,726.00	4,249,021.00	3,123,280.00	1,501,168.00	4,624,448.00	8.8%
OASDI/Medicare/Alternative		3301-3302	2,782,830.00	1,060,949.00	3,843,779.00	3,277,063.00	1,159,491.00	4,436,554.00	15.4%
Health and Welfare Benefits		3401-3402	19,549,738.00	4,809,764.00	24,359,502.00	20,485,839.00	5,307,006.00	25,792,845.00	5.9%
Unemployment Insurance		3501-3502	54,515.00	13,644.00	68,159.00	58,268.00	14,680.00	72,948.00	7.0%
Workers' Compensation		3601-3602	3,691,944.00	1,009,656.00	4,701,600.00	4,161,241.00	1,047,576.00	5,208,817.00	10.8%
OPEB, Allocated		3701-3702	1,322,420.00	347,878.00	1,670,298.00	1,499,092.00	377,452.00	1,876,544.00	12.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	136,021.00	0.00	136,021.00	6,000.00	0.00	6,000.00	-95.6%
TOTAL, EMPLOYEE BENEFITS			37,931,034.00	10,133,333.00	48,064,367.00	42,259,762.00	11,271,746.00	53,531,508.00	11.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,350,649.00	787,825.00	2,138,474.00	2,000,000.00	761,566.00	2,761,566.00	29.1%
Books and Other Reference Materials		4200	92,165.00	10,303.00	102,468.00	55,112.00	0.00	55,112.00	-46.2%
Materials and Supplies		4300	6,834,781.00	6,070,038.00	12,904,819.00	4,404,098.00	2,891,710.00	7,295,808.00	-43.5%
Noncapitalized Equipment		4400	1,933,414.00	3,921,363.00	5,854,777.00	1,978,867.00	1,551,213.00	3,530,080.00	-39.7%
Food		4700	0.00	2,000.00	2,000.00	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,211,009.00	10,791,529.00	21,002,538.00	8,438,077.00	5,204,489.00	13,642,566.00	-35.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,960.00	4,461,553.00	4,464,513.00	16,000.00	3,960,096.00	3,976,096.00	-10.9%
Travel and Conferences		5200	574,945.00	1,108,369.00	1,683,314.00	485,853.00	181,643.00	667,496.00	-60.3%
Dues and Memberships		5300	79,947.00	21,128.00	101,075.00	56,185.00	16,000.00	72,185.00	-28.6%
Insurance		5400 - 5450	158,402.00	751,743.00	910,145.00	49,564.00	113,290.00	162,854.00	-82.1%
Operations and Housekeeping Services		5500	7,596,908.00	6,827.00	7,603,735.00	8,038,918.00	6,250.00	8,045,168.00	5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,440,528.00	640,706.00	2,081,234.00	1,454,138.00	609,261.00	2,063,399.00	-0.9%
Transfers of Direct Costs		5710	(197,918.00)	197,918.00	0.00	(132,297.00)	132,297.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,850.00)	0.00	(10,850.00)	(5,000.00)	0.00	(5,000.00)	-53.9%
Professional/Consulting Services and Operating Expenditures		5800	9,463,680.00	3,448,031.00	12,911,711.00	18,369,519.00	3,054,270.00	21,423,789.00	65.9%
Communications		5900	603,640.00	3,505.00	607,145.00	521,711.00	0.00	521,711.00	-14.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,712,242.00	10,639,780.00	30,352,022.00	28,854,591.00	8,073,107.00	36,927,698.00	21.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	960,536.00	586,848.00	1,547,384.00	75,000.00	536,769.00	611,769.00	-60.5%
Equipment Replacement		6500	125,000.00	0.00	125,000.00	100,000.00	270,000.00	370,000.00	196.0%
TOTAL, CAPITAL OUTLAY			1,085,536.00	586,848.00	1,672,384.00	175,000.00	806,769.00	981,769.00	-41.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	6,704.00	6,704.00	0.00	7,422.00	7,422.00	10.7%
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	323,000.00	0.00	323,000.00	357,000.00	0.00	357,000.00	10.5%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			323,000.00	6,704.00	329,704.00	357,000.00	7,422.00	364,422.00	10.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,067,689.00)	1,067,689.00	0.00	(388,241.00)	388,241.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,061,024.00)	0.00	(1,061,024.00)	(988,285.00)	0.00	(988,285.00)	-6.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,128,713.00)	1,067,689.00	(1,061,024.00)	(1,376,526.00)	388,241.00	(988,285.00)	-6.9%
TOTAL, EXPENDITURES			173,505,969.00	60,753,278.00	234,259,247.00	194,278,167.00	55,090,809.00	249,368,976.00	6.5%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	3,685,000.00	0.00	3,685,000.00	0.00	0.00	0.00	-100.0%
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	3,872,223.00	2,330,935.00	6,203,158.00	3,754,773.00	2,462,241.00	6,217,014.00	0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			7,557,223.00	2,330,935.00	9,888,158.00	3,754,773.00	2,462,241.00	6,217,014.00	-37.1%
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	3,811,320.00	0.00	3,811,320.00	New
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	1,123,475.00	0.00	1,123,475.00	1,014,706.00	0.00	1,014,706.00	-9.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,123,475.00	0.00	1,123,475.00	4,826,026.00	0.00	4,826,026.00	329.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(15,486,871.00)	15,486,871.00	0.00	(21,119,561.00)	21,119,561.00	0.00	0.0%
Contributions from Restricted Revenues		8990	182,623.00	(182,623.00)	0.00	410,311.00	(410,311.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(15,304,248.00)	15,304,248.00	0.00	(20,709,250.00)	20,709,250.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,870,500.00)	17,635,183.00	8,764,683.00	(21,780,503.00)	23,171,491.00	1,390,988.00	-84.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	5,424,079.00	6,259,531.00	15.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	292,168.00	134,640.00	-53.9%
4) Other Local Revenue		8600-8799	94,180.00	9,481.00	-89.9%
5) TOTAL, REVENUES			5,810,427.00	6,403,652.00	10.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,802,963.00	3,611,091.00	28.8%
2) Classified Salaries		2000-2999	374,918.00	460,870.00	22.9%
3) Employee Benefits		3000-3999	1,119,485.00	1,460,370.00	30.5%
4) Books and Supplies		4000-4999	713,997.00	285,000.00	-60.1%
5) Services and Other Operating Expenditures		5000-5999	460,124.00	658,291.00	43.1%
6) Capital Outlay		6000-6999	80,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	357,989.00	413,129.00	15.4%
9) TOTAL, EXPENDITURES			5,909,476.00	6,888,751.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(99,049.00)	(485,099.00)	389.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	330,935.00	462,312.00	39.7%
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			(330,935.00)	(462,312.00)	39.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(429,984.00)	(947,411.00)	120.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,487,467.00	2,057,483.00	-17.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,487,467.00	2,057,483.00	-17.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,487,467.00	2,057,483.00	-17.3%
2) Ending Balance, June 30 (E + F1e)			2,057,483.00	1,110,072.00	-46.0%
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			138,401.00	22,580.00	-83.7%
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	1,919,082.00	1,087,492.00	-43.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,057,483.00		
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			2,057,483.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,057,483.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	3,571,448.00	4,359,317.00	22.1%
Education Protection Account State Aid - Current Year		8012	842,762.00	842,762.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,009,869.00	1,057,452.00	4.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,424,079.00	6,259,531.00	15.4%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	60,907.00	10,710.00	-82.4%
Lottery - Unrestricted and Instructional Materials		8560	115,440.00	123,930.00	7.4%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	115,821.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			292,168.00	134,640.00	-53.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	9,193.00	9,481.00	3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	84,987.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94,180.00	9,481.00	-89.9%
TOTAL, REVENUES			5,810,427.00	6,403,652.00	10.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,566,049.00	3,289,363.00	28.2%
Certificated Pupil Support Salaries		1200	0.00	78,256.00	New
Certificated Supervisors' and Administrators' Salaries		1300	234,349.00	243,472.00	3.9%
Other Certificated Salaries		1900	2,565.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			2,802,963.00	3,611,091.00	28.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	132,108.00	191,651.00	45.1%
Classified Support Salaries		2200	45,409.00	48,456.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	176,783.00	200,763.00	13.6%
Other Classified Salaries		2900	20,618.00	20,000.00	-3.0%
TOTAL, CLASSIFIED SALARIES			374,918.00	460,870.00	22.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	232,486.00	387,289.00	66.6%
PERS		3201-3202	46,820.00	56,163.00	20.0%
OASDI/Medicare/Alternative		3301-3302	68,208.00	84,256.00	23.5%
Health and Welfare Benefits		3401-3402	596,644.00	732,893.00	22.8%
Unemployment Insurance		3501-3502	1,595.00	2,035.00	27.6%
Workers' Compensation		3601-3602	133,007.00	145,370.00	9.3%
OPEB, Allocated		3701-3702	40,725.00	52,364.00	28.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,119,485.00	1,460,370.00	30.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	73,900.00	50,000.00	-32.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	541,774.00	155,000.00	-71.4%
Noncapitalized Equipment		4400	98,323.00	80,000.00	-18.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			713,997.00	285,000.00	-60.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	5,000.00	0.00	-100.0%
Travel and Conferences		5200	21,600.00	140,000.00	548.1%
Dues and Memberships		5300	4,200.00	5,000.00	19.0%
Insurance		5400-5450	42,016.00	50,000.00	19.0%
Operations and Housekeeping Services		5500	170,300.00	208,470.00	22.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,750.00	35,000.00	0.7%
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	177,092.00	210,821.00	19.0%
Communications		5900	5,166.00	9,000.00	74.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			460,124.00	658,291.00	43.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	80,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			80,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	357,989.00	413,129.00	15.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			357,989.00	413,129.00	15.4%
TOTAL, EXPENDITURES			5,909,476.00	6,888,751.00	16.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	330,935.00	462,312.00	39.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			330,935.00	462,312.00	39.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(330,935.00)	(462,312.00)	39.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,382,076.00	2,219,178.00	-6.8%
4) Other Local Revenue		8600-8799	1,908.00	50.00	-97.4%
5) TOTAL, REVENUES			2,383,986.00	2,219,228.00	-6.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	770,112.00	838,895.00	8.9%
2) Classified Salaries		2000-2999	711,066.00	764,709.00	7.5%
3) Employee Benefits		3000-3999	587,285.00	595,013.00	1.3%
4) Books and Supplies		4000-4999	131,636.00	4,547.00	-96.5%
5) Services and Other Operating Expenditures		5000-5999	43,304.00	16,316.00	-62.3%
6) Capital Outlay		6000-6999	108,849.00	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	31,441.00	31,441.00	0.0%
9) TOTAL, EXPENDITURES			2,383,693.00	2,250,921.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			293.00	(31,693.00)	-10916.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	31,743.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	31,743.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			293.00	50.00	-82.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,358.00	26,651.00	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,358.00	26,651.00	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,358.00	26,651.00	1.1%
2) Ending Balance, June 30 (E + F1e)			26,651.00	26,701.00	0.2%
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			26,651.00	26,701.00	0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	26,651.00		
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			26,651.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			26,651.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			2.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,076,793.00	2,018,747.00	-2.8%
All Other State Revenue	All Other	8590	305,283.00	200,431.00	-34.3%
TOTAL, OTHER STATE REVENUE			2,382,076.00	2,219,178.00	-6.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	50.00	50.00	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	1,800.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	58.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,908.00	50.00	-97.4%
TOTAL, REVENUES			2,383,986.00	2,219,228.00	-6.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	675,328.00	703,866.00	4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,784.00	135,029.00	42.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			770,112.00	838,895.00	8.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	607,648.00	671,750.00	10.5%
Classified Support Salaries		2200	12,333.00	6,466.00	-47.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	91,077.00	86,493.00	-5.0%
Other Classified Salaries		2900	8.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			711,066.00	764,709.00	7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,907.00	77,843.00	32.1%
PERS		3201-3202	79,798.00	76,478.00	-4.2%
OASDI/Medicare/Alternative		3301-3302	73,690.00	80,407.00	9.1%
Health and Welfare Benefits		3401-3402	300,483.00	281,612.00	-6.3%
Unemployment Insurance		3501-3502	945.00	802.00	-15.1%
Workers' Compensation		3601-3602	54,239.00	57,249.00	5.5%
OPEB, Allocated		3701-3702	19,223.00	20,622.00	7.3%
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			587,285.00	595,013.00	1.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	124,987.00	4,547.00	-96.4%
Noncapitalized Equipment		4400	6,049.00	0.00	-100.0%
Food		4700	600.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			131,636.00	4,547.00	-96.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,080.00	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,407.00	16,316.00	-15.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,035.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,467.00	0.00	-100.0%
Communications		5900	315.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,304.00	16,316.00	-62.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	108,849.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			108,849.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	31,441.00	31,441.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			31,441.00	31,441.00	0.0%
TOTAL, EXPENDITURES			2,383,693.00	2,250,921.00	-5.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	31,743.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	31,743.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	31,743.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,685,500.00	11,511,500.00	-1.5%
3) Other State Revenue		8300-8599	825,500.00	825,000.00	-0.1%
4) Other Local Revenue		8600-8799	568,000.00	523,300.00	-7.9%
5) TOTAL, REVENUES			13,079,000.00	12,859,800.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,819,427.00	5,009,217.00	3.9%
3) Employee Benefits		3000-3999	2,742,363.00	2,800,614.00	2.1%
4) Books and Supplies		4000-4999	5,834,000.00	5,663,425.00	-2.9%
5) Services and Other Operating Expenditures		5000-5999	390,565.00	468,103.00	19.9%
6) Capital Outlay		6000-6999	180,000.00	450,000.00	150.0%
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	671,594.00	543,715.00	-19.0%
9) TOTAL, EXPENDITURES			14,637,949.00	14,935,074.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,558,949.00)	(2,075,274.00)	33.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,558,949.00)	(2,075,274.00)	33.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	7,221,256.00	5,662,307.00	-21.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			7,221,256.00	5,662,307.00	-21.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			7,221,256.00	5,662,307.00	-21.6%
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	150,000.00	100,000.00	-33.3%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	5,195,983.00	3,233,285.00	-37.8%
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	316,324.00	253,748.00	-19.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,662,307.00		
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			5,662,307.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,662,307.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	11,685,500.00	11,511,500.00	-1.5%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,685,500.00	11,511,500.00	-1.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	825,500.00	825,000.00	-0.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			825,500.00	825,000.00	-0.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	2,300.00	5,000.00	117.4%
Food Service Sales		8634	420,000.00	370,000.00	-11.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	17,300.00	17,800.00	2.9%
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	128,400.00	130,500.00	1.6%
TOTAL, OTHER LOCAL REVENUE			568,000.00	523,300.00	-7.9%
TOTAL, REVENUES			13,079,000.00	12,859,800.00	-1.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,098,954.00	4,277,344.00	4.4%
Classified Supervisors' and Administrators' Salaries		2300	519,972.00	534,596.00	2.8%
Clerical, Technical and Office Salaries		2400	200,501.00	197,277.00	-1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,819,427.00	5,009,217.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	591,094.00	630,186.00	6.6%
OASDI/Medicare/Alternative		3301-3302	366,896.00	388,120.00	5.8%
Health and Welfare Benefits		3401-3402	1,522,354.00	1,536,561.00	0.9%
Unemployment Insurance		3501-3502	2,364.00	2,501.00	5.8%
Workers' Compensation		3601-3602	198,962.00	178,827.00	-10.1%
OPEB, Allocated		3701-3702	60,693.00	64,419.00	6.1%
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			2,742,363.00	2,800,614.00	2.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	548,325.00	573,925.00	4.7%
Noncapitalized Equipment		4400	75,000.00	100,000.00	33.3%
Food		4700	5,210,675.00	4,989,500.00	-4.2%
TOTAL, BOOKS AND SUPPLIES			5,834,000.00	5,663,425.00	-2.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	33,180.00	28,170.00	-15.1%
Dues and Memberships		5300	3,600.00	3,500.00	-2.8%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,700.00	129,588.00	1389.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	226,500.00	188,745.00	-16.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,850.00	5,000.00	-53.9%
Professional/Consulting Services and Operating Expenditures		5800	105,235.00	110,600.00	5.1%
Communications		5900	2,500.00	2,500.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			390,565.00	468,103.00	19.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	48,000.00	300,000.00	525.0%
Equipment Replacement		6500	132,000.00	150,000.00	13.6%
TOTAL, CAPITAL OUTLAY			180,000.00	450,000.00	150.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	671,594.00	543,715.00	-19.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			671,594.00	543,715.00	-19.0%
TOTAL, EXPENDITURES			14,637,949.00	14,935,074.00	2.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,650.00	0.00	-100.0%
5) TOTAL, REVENUES			1,650.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,459.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	595,487.00	0.00	-100.0%
6) Capital Outlay		6000-6999	938,836.00	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			1,553,782.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,552,132.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	288,237.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(288,237.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,840,369.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,840,369.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,840,369.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,840,369.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,650.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,650.00	0.00	-100.0%
TOTAL, REVENUES			1,650.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	19,459.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			19,459.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	595,487.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			595,487.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	706,914.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	231,922.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			938,836.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,553,782.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	288,237.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			288,237.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(288,237.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,390.00	31,373.00	3.2%
5) TOTAL, REVENUES			30,390.00	31,373.00	3.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,390.00	31,373.00	3.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	3,811,320.00	New
b) Transfers Out		7600-7629	3,685,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,685,000.00)	3,811,320.00	-203.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,654,610.00)	3,842,693.00	-205.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,533,276.00	4,878,666.00	-42.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,533,276.00	4,878,666.00	-42.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,533,276.00	4,878,666.00	-42.8%
2) Ending Balance, June 30 (E + F1e)			4,878,666.00	8,721,359.00	78.8%
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	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	4,878,666.00	8,721,359.00	78.8%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,878,666.00		
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			4,878,666.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,878,666.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	30,390.00	31,373.00	3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,390.00	31,373.00	3.2%
TOTAL, REVENUES			30,390.00	31,373.00	3.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	3,811,320.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	3,811,320.00	New
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	3,685,000.00	0.00	-100.0%
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			3,685,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,685,000.00)	3,811,320.00	-203.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	376,502.00	90,000.00	-76.1%
5) TOTAL, REVENUES			376,502.00	90,000.00	-76.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,384.00	0.00	-100.0%
3) Employee Benefits		3000-3999	17,048.00	0.00	-100.0%
4) Books and Supplies		4000-4999	1,265,626.00	737,606.00	-41.7%
5) Services and Other Operating Expenditures		5000-5999	728,143.00	120,754.00	-83.4%
6) Capital Outlay		6000-6999	26,016,432.00	34,505,122.00	32.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			28,095,633.00	35,363,482.00	25.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,719,131.00)	(35,273,482.00)	27.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,719,131.00)	(35,273,482.00)	27.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	90,709,221.00	62,990,090.00	-30.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			90,709,221.00	62,990,090.00	-30.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			90,709,221.00	62,990,090.00	-30.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	62,990,090.00		
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			62,990,090.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			62,990,090.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	220,000.00	90,000.00	-59.1%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	156,502.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			376,502.00	90,000.00	-76.1%
TOTAL, REVENUES			376,502.00	90,000.00	-76.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	67,525.00	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	859.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,384.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,035.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	5,209.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	37.00	0.00	-100.0%
Workers' Compensation		3601-3602	2,888.00	0.00	-100.0%
OPEB, Allocated		3701-3702	879.00	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,048.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	810,568.00	392,001.00	-51.6%
Noncapitalized Equipment		4400	455,058.00	345,605.00	-24.1%
TOTAL, BOOKS AND SUPPLIES			1,265,626.00	737,606.00	-41.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	49,030.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	90,098.00	50,000.00	-44.5%
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	589,015.00	70,754.00	-88.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			728,143.00	120,754.00	-83.4%
CAPITAL OUTLAY					
Land		6100	50,252.00	0.00	-100.0%
Land Improvements		6170	69,575.00	10,000.00	-85.6%
Buildings and Improvements of Buildings		6200	25,066,720.00	18,810,506.00	-25.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	7,150.00	39,643.00	454.4%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	822,735.00	15,644,973.00	1801.6%
TOTAL, CAPITAL OUTLAY			26,016,432.00	34,505,122.00	32.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			28,095,633.00	35,363,482.00	25.9%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,223,374.00	2,565,000.00	-20.4%
5) TOTAL, REVENUES			3,223,374.00	2,565,000.00	-20.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,670.00	120,814.00	21.2%
3) Employee Benefits		3000-3999	42,523.00	47,960.00	12.8%
4) Books and Supplies		4000-4999	542,339.00	365,000.00	-32.7%
5) Services and Other Operating Expenditures		5000-5999	558,334.00	216,830.00	-61.2%
6) Capital Outlay		6000-6999	2,807,803.00	7,169,675.00	155.3%
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			4,050,669.00	7,920,279.00	95.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(827,295.00)	(5,355,279.00)	547.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(827,295.00)	(5,355,279.00)	547.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	21,301,518.00	20,474,223.00	-3.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,301,518.00	20,474,223.00	-3.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,301,518.00	20,474,223.00	-3.9%
2) Ending Balance, June 30 (E + F1e)			20,474,223.00	15,118,944.00	-26.2%
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			20,474,223.00	15,118,944.00	-26.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,474,223.00		
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			20,474,223.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,474,223.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	65,000.00	65,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	3,100,000.00	2,500,000.00	-19.4%
Other Local Revenue All Other Local Revenue					
		8699	58,374.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,223,374.00	2,565,000.00	-20.4%
TOTAL, REVENUES			3,223,374.00	2,565,000.00	-20.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	34,229.00	51,994.00	51.9%
Clerical, Technical and Office Salaries		2400	65,441.00	68,820.00	5.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			99,670.00	120,814.00	21.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,646.00	14,199.00	21.9%
OASDI/Medicare/Alternative		3301-3302	7,522.00	8,921.00	18.6%
Health and Welfare Benefits		3401-3402	18,499.00	18,913.00	2.2%
Unemployment Insurance		3501-3502	50.00	60.00	20.0%
Workers' Compensation		3601-3602	3,524.00	4,313.00	22.4%
OPEB, Allocated		3701-3702	1,282.00	1,554.00	21.2%
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			42,523.00	47,960.00	12.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	536,822.00	365,000.00	-32.0%
Noncapitalized Equipment		4400	5,517.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			542,339.00	365,000.00	-32.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	128,265.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	430,069.00	216,830.00	-49.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			558,334.00	216,830.00	-61.2%
CAPITAL OUTLAY					
Land		6100	11,900.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,708,007.00	828,800.00	-69.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	22,500.00	New
Equipment Replacement		6500	87,896.00	6,318,375.00	7088.5%
TOTAL, CAPITAL OUTLAY			2,807,803.00	7,169,675.00	155.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,050,669.00	7,920,279.00	95.5%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	964,926.00	800,000.00	-17.1%
4) Other Local Revenue		8600-8799	11,089,471.00	7,786,436.00	-29.8%
5) TOTAL, REVENUES			12,054,397.00	8,586,436.00	-28.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,936.00	77,990.00	5.5%
3) Employee Benefits		3000-3999	26,138.00	26,485.00	1.3%
4) Books and Supplies		4000-4999	585,758.00	137,626.00	-76.5%
5) Services and Other Operating Expenditures		5000-5999	1,249,089.00	2,292,552.00	83.5%
6) Capital Outlay		6000-6999	5,824,151.00	11,013,903.00	89.1%
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			7,759,072.00	13,548,556.00	74.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,295,325.00	(4,962,120.00)	-215.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	23,237.00	0.00	-100.0%
b) Transfers Out		7600-7629	5,607,223.00	5,754,702.00	2.6%
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			(5,583,986.00)	(5,754,702.00)	3.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,288,661.00)	(10,716,822.00)	731.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,260,846.00	37,972,185.00	-3.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,260,846.00	37,972,185.00	-3.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,260,846.00	37,972,185.00	-3.3%
2) Ending Balance, June 30 (E + F1e)			37,972,185.00	27,255,363.00	-28.2%
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			35,124,890.00	25,113,277.00	-28.5%
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	2,847,295.00	2,142,086.00	-24.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	37,972,185.00		
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			37,972,185.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			37,972,185.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	964,926.00	800,000.00	-17.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			964,926.00	800,000.00	-17.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	7,670,000.00	7,670,000.00	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	110,750.00	113,000.00	2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,308,721.00	3,436.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,089,471.00	7,786,436.00	-29.8%
TOTAL, REVENUES			12,054,397.00	8,586,436.00	-28.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	73,936.00	77,990.00	5.5%
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			73,936.00	77,990.00	5.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,522.00	9,069.00	6.4%
OASDI/Medicare/Alternative		3301-3302	5,506.00	5,484.00	-0.4%
Health and Welfare Benefits		3401-3402	8,519.00	8,106.00	-4.8%
Unemployment Insurance		3501-3502	37.00	39.00	5.4%
Workers' Compensation		3601-3602	2,602.00	2,784.00	7.0%
OPEB, Allocated		3701-3702	952.00	1,003.00	5.4%
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			26,138.00	26,485.00	1.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	409,267.00	135,721.00	-66.8%
Noncapitalized Equipment		4400	176,491.00	1,905.00	-98.9%
TOTAL, BOOKS AND SUPPLIES			585,758.00	137,626.00	-76.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	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	192,200.00	187,428.00	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,055,889.00	2,104,124.00	99.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,249,089.00	2,292,552.00	83.5%
CAPITAL OUTLAY					
Land		6100	7,452.00	0.00	-100.0%
Land Improvements		6170	188,716.00	150,000.00	-20.5%
Buildings and Improvements of Buildings		6200	5,175,047.00	6,551,610.00	26.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	332,131.00	103,238.00	-68.9%
Equipment Replacement		6500	120,805.00	4,209,055.00	3384.2%
TOTAL, CAPITAL OUTLAY			5,824,151.00	11,013,903.00	89.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,759,072.00	13,548,556.00	74.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	23,237.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,237.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	5,607,223.00	5,754,702.00	2.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,607,223.00	5,754,702.00	2.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,583,986.00)	(5,754,702.00)	3.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,926,639.00	7,757,775.00	-2.1%
5) TOTAL, REVENUES			7,926,639.00	7,757,775.00	-2.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	87,700.00	93,427.00	6.5%
3) Employee Benefits		3000-3999	24,193.00	26,685.00	10.3%
4) Books and Supplies		4000-4999	116,400.00	25,800.00	-77.8%
5) Services and Other Operating Expenses		5000-5999	5,498,094.00	5,354,383.00	-2.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,726,387.00	5,500,295.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,200,252.00	2,257,480.00	2.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,123,475.00	982,963.00	-12.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,123,475.00	982,963.00	-12.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,323,727.00	3,240,443.00	-2.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,677,670.00	10,001,397.00	49.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,677,670.00	10,001,397.00	49.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,677,670.00	10,001,397.00	49.8%
2) Ending Net Position, June 30 (E + F1e)			10,001,397.00	13,241,840.00	32.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	10,001,397.00	13,241,840.00	32.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,001,397.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,001,397.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			10,001,397.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	67,494.00	69,650.00	3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	7,620,784.00	7,613,866.00	-0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	238,361.00	74,259.00	-68.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,926,639.00	7,757,775.00	-2.1%
TOTAL, REVENUES			7,926,639.00	7,757,775.00	-2.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	87,700.00	93,427.00	6.5%
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			87,700.00	93,427.00	6.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	7,156.00	9,923.00	38.7%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,331.00	1,359.00	2.1%
Health and Welfare Benefits		3401-3402	10,807.00	10,807.00	0.0%
Unemployment Insurance		3501-3502	44.00	47.00	6.8%
Workers' Compensation		3601-3602	3,728.00	3,348.00	-10.2%
OPEB, Allocated		3701-3702	1,127.00	1,201.00	6.6%
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			24,193.00	26,685.00	10.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,500.00	21,400.00	-62.1%
Noncapitalized Equipment		4400	59,900.00	4,400.00	-92.7%
TOTAL, BOOKS AND SUPPLIES			116,400.00	25,800.00	-77.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,100.00	600.00	-45.5%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,609,195.00	1,734,444.00	7.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,787,799.00	3,619,339.00	-4.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,498,094.00	5,354,383.00	-2.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			5,726,387.00	5,500,295.00	-3.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,123,475.00	982,963.00	-12.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,123,475.00	982,963.00	-12.5%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,123,475.00	982,963.00	-12.5%

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	21,240.00	21,240.00	21,240.00	21,251.00	21,251.00	21,251.00
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,240.00	21,240.00	21,240.00	21,251.00	21,251.00	21,251.00
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	36.00	36.00	36.00	37.00	37.00	37.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	36.00	36.00	36.00	37.00	37.00	37.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,276.00	21,276.00	21,276.00	21,288.00	21,288.00	21,288.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

**PALM SPRINGS UNIFIED SCHOOL DISTRICT
CASH FLOW -- FISCAL YEAR 2014 / 2015**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate
BEGINNING CASH	29,715,479	45,705,352	40,920,950	47,192,400	40,308,961	34,933,816	48,694,871	59,618,368	51,088,410	51,283,607	51,934,011	48,503,533
REVENUE												
LCFF	8011	5,783,356	5,783,356	10,410,040	10,410,040	10,410,040	10,410,040	10,247,553	10,247,553	10,247,553	10,247,553	1,697,893
Education Protection Account	8012	0	0	6,267,312	0	0	6,267,311	0	6,591,112	0	0	6,409,096
Rev Limit State Aid PY	8,019	0	0	0	0	0	0	(1,363,494)	5,462,545	(1,363,494)	(1,363,494)	(1,363,494)
Property Taxes	8020 - 8089	0	1,357,540	1,555,732	823,142	202,955	10,750,144	13,287,079	129,507	83,651	3,554,217	7,382,019
In Lieu of Property taxes	8090 - 8099	0	0	(46,137)	0	(302,389)	0	0	(213,450)	0	0	(296,083)
Federal Revenues	8100 - 8299	17,557	1,927,865	(805,657)	512,375	412,836	3,155,608	352,224	287,362	2,205,579	2,172,753	92,450
Other State Revenue	8300 - 8599	38,465	1,491,441	789,099	121,998	2,245,708	71,280	652,116	174,094	42,790	2,116,730	96,622
Other Local Revenue	8600 - 8799	156,464	650,451	1,542,173	148,618	1,083,936	1,067,788	2,729,968	190,535	1,145,144	2,403,636	1,164,110
TOTAL REVENUES	5,995,842	11,210,653	19,712,562	12,016,173	14,053,086	31,722,171	27,431,427	9,452,107	25,778,374	19,131,395	17,323,177	7,478,437
EXPENDITURES												
Certificated Salaries	1000 - 1999	1,103,764	8,256,365	8,573,705	8,579,113	8,694,913	8,543,953	8,482,974	8,651,185	8,788,482	8,665,486	8,933,868
Classified Salaries	2000 - 2999	1,720,324	2,471,290	2,591,773	2,684,665	2,705,082	2,628,582	2,550,448	2,682,510	2,655,720	2,666,948	2,738,042
Employee Benefits	3000 - 3999	2,362,742	3,911,896	3,889,232	3,943,521	3,899,725	4,097,338	3,924,364	3,904,421	3,933,774	3,999,618	3,973,082
Books & Supplies	4000 - 4999	258,447	720,518	911,057	1,756,275	1,727,687	1,834,193	516,110	446,564	885,155	1,157,804	1,308,721
Services/Oper Expenses	5000 - 5999	1,070,290	1,833,902	1,936,473	2,480,810	1,991,693	2,254,915	2,021,608	2,129,986	2,292,776	1,899,587	3,567,274
Capital Outlay	6000 - 6599	0	0	0	0	474,553	418,848	7,701	89,285	214,210	44,080	202,306
Other Outgo	7100 - 7299	0	0	407,202	0	0	0	0	0	0	(243,961)	137,740
	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	(877)	0	(5,800)	(2,613)	(2,695)	(228,092)	(2,567)	(2,642)	(92,185)	(2,718)
TOTAL EXPENDITURES	6,515,567	17,193,094	18,309,442	19,438,584	19,491,040	19,775,134	17,275,113	17,901,384	18,767,475	18,097,377	20,858,315	27,682,835
OTHER SOURCES / USES												
Interfund Transfers In	8910 - 8929	1,800,000	0	0	0	0	2,000,000	333,736	0	0	0	100,000
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	800,000	0	0	0	0	200,000	0	0	0	0	123,475
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES / USES	1,000,000	0	0	0	0	1,800,000	333,736	0	0	0	100,000	5,162,447
PRIOR YEAR TRANSACTIONS												
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	39,779,974	1,755,498	5,471,450	989,717	73,132	66,520	420,045	(140,494)	1,728	23,311	0
Prepaid Expenditures	9330	328	250,200	0	0	0	0	0	0	0	0	0
Accounts Payable / Due To	9500 / 9610 / 961	24,320,794	827,288	589,936	711	0	0	0	1,910	6,849,963	407,202	14,715
Deferred Revenue	9650	0	0	0	443,721	0	0	0	0	0	0	0
NET PRIOR YEAR TRANSACTIONS	15,459,508	1,178,410	4,881,514	545,285	73,132	66,520	420,045	(142,404)	(6,848,235)	(383,891)	(14,715)	(924)
OTHER ADJUSTMENTS												
Stores	9320	50,090	19,629	(13,184)	(6,313)	(10,323)	(52,502)	13,402	(38,277)	32,533	277	19,375
Temporary Loans transfer out	9311/9611	0	0	0	0	0	0	0	0	0	0	(19,250,000)
Temporary Loans transfer in	9311/9611	0	0	0	0	0	0	100,000	0	0	0	19,000,000
TOTAL MISC ADJUSTMENTS	50,090	19,629	(13,184)	(6,313)	(10,323)	(52,502)	13,402	61,723	32,533	277	19,375	(259,359)
NET INCREASE / DECREASE	15,989,873	(4,784,402)	6,271,450	(6,883,439)	(5,375,145)	13,761,055	10,923,497	(8,529,958)	195,197	650,404	(3,430,478)	(15,302,234)
ENDING CASH BALANCE	45,705,352	40,920,950	47,192,400	40,308,961	34,933,816	48,694,871	59,618,368	51,088,410	51,283,607	51,934,011	48,503,533	33,201,299

PALM SPRINGS UNIFIED SCHOOL DISTRICT
CASH FLOW -- FISCAL YEAR 2015 / 2016

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Estimate
BEGINNING CASH	33,201,299	33,166,171	25,385,263	30,351,555	24,605,318	31,394,720	44,527,287	49,114,856	40,696,920	35,262,888	36,955,245	33,720,990
REVENUE												
LCFF	8011	6,952,297	6,952,297	13,904,594	13,904,594	13,904,594	13,904,594	11,123,675	11,123,675	11,123,675	11,123,675	11,123,675
Education Protection Account	8012	0	0	6,267,312	0	0	6,267,311	0	6,591,112	0	0	6,409,096
Rev Limit State Aid PY	8,019	0	0	0	0	0	0	0	0	0	0	0
Property Taxes	8020 - 8089	0	1,424,756	1,555,866	868,989	202,955	10,735,091	6,396,668	129,507	83,651	3,554,217	7,382,019
In Lieu of Property taxes	8090 - 8099	0	(67,926)	(135,852)	(90,568)	(90,568)	(90,568)	(90,568)	(90,568)	(158,493)	(79,247)	(79,247)
Federal Revenues	8100 - 8299	12,081	1,326,516	406,668	373,540	358,214	2,210,941	275,379	230,520	1,601,575	2,095,702	63,613
Other State Revenue	8300 - 8599	33,328	1,292,269	683,720	105,706	12,351,187	61,761	685,688	174,148	37,076	3,213,009	83,719
Other Local Revenue	8600 - 8799	118,071	638,026	1,546,572	112,023	1,063,978	1,060,246	2,495,681	101,120	1,116,871	2,308,891	1,154,948
TOTAL REVENUES	7,115,777	11,565,939	24,228,881	15,274,284	27,790,361	34,149,376	23,667,442	11,668,403	20,395,467	22,216,248	19,728,726	24,585,397
EXPENDITURES												
Certificated Salaries	1000 - 1999	1,238,208	9,262,035	9,618,028	9,624,095	9,754,000	9,584,652	9,516,246	9,704,946	9,858,966	9,720,989	10,022,061
Classified Salaries	2000 - 2999	1,919,331	2,757,168	2,891,589	2,995,226	3,018,005	2,932,656	2,845,483	2,992,822	2,962,933	2,975,460	3,054,778
Employee Benefits	3000 - 3999	2,674,009	4,427,249	4,401,599	4,463,040	4,413,474	4,637,121	4,441,359	4,418,789	4,452,009	4,526,527	4,496,495
Books & Supplies	4000 - 4999	167,879	468,025	591,793	1,140,819	1,122,249	1,191,432	335,248	290,073	574,968	752,072	850,103
Services/Oper Expenses	5000 - 5999	1,302,165	2,231,211	2,356,004	3,018,270	2,423,187	2,743,436	2,459,583	2,591,441	2,789,499	2,311,127	4,340,113
Capital Outlay	6000 - 6599	0	0	0	0	278,585	245,884	4,521	52,415	125,751	25,877	118,763
Other Outgo	7100 - 7299	0	0	180,431	0	0	0	0	0	0	0	152,244
	7400 - 7499	0	0	0	0	0	0	0	0	0	0	0
Direct/Indirect Costs	7300 - 7399	0	(817)	0	(5,402)	(2,434)	(2,510)	(212,455)	(2,391)	(2,461)	(85,865)	(2,532)
TOTAL EXPENDITURES	7,301,592	19,144,871	20,039,444	21,236,048	21,007,068	21,332,670	19,389,986	20,048,095	20,761,666	20,226,186	23,032,026	26,136,518
OTHER SOURCES / USES												
Interfund Transfers In	8910 - 8929	1,091,287	0	0	0	0	1,212,542	202,334	0	0	0	60,627
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0	0	0
Interfund Transfers Out	7610 - 7629	3,436,499	0	0	0	0	859,125	0	0	0	0	530,402
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER SOURCES / USES	(2,345,212)	0	0	0	0	353,417	202,334	0	0	0	60,627	2,674,298
PRIOR YEAR TRANSACTIONS												
Cash Collections Awaiting Deposit	9140	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable / Due From	9200 / 9310 / 931	8,937,789	394,426	1,229,329	222,370	16,431	14,946	94,376	1,455	388	5,238	0
Prepaid Expenditures	9330	0	0	0	0	0	0	0	0	0	0	0
Accounts Payable / Due To	9500 / 9610 / 961	6,491,980	616,031	439,290	529	0	0	0	1,422	5,100,754	303,219	10,957
Deferred Revenue	9650	0	0	0	0	0	0	0	0	0	0	0
NET PRIOR YEAR TRANSACTIONS	2,445,809	(221,605)	790,039	221,841	16,431	14,946	94,376	33	(5,100,366)	(297,981)	(10,957)	(688)
OTHER ADJUSTMENTS												
Stores	9320	50,090	19,629	(13,184)	(6,313)	(10,323)	(52,502)	13,402	(38,277)	32,533	277	19,375
Temporary Loans transfer out	9311/9611	0	0	0	0	0	0	0	0	0	0	(19,000,000)
Temporary Loans transfer in	9311/9611	0	0	0	0	0	0	0	0	0	0	19,000,000
TOTAL MISC ADJUSTMENTS	50,090	19,629	(13,184)	(6,313)	(10,323)	(52,502)	13,402	(38,277)	32,533	277	19,375	(9,359)
NET INCREASE / DECREASE	(35,128)	(7,780,908)	4,966,292	(5,746,237)	6,789,402	13,132,567	4,587,569	(8,417,936)	(5,434,032)	1,692,357	(3,234,255)	1,113,130
ENDING CASH BALANCE	33,166,171	25,385,263	30,351,555	24,605,318	31,394,720	44,527,287	49,114,856	40,696,920	35,262,888	36,955,245	33,720,990	34,834,119

Palm Springs Unified School District
Multiyear Budget Projections as per Adoption Budget Reporting Period for the FY 2015/2016
Combined General Fund: Restricted & Unrestricted

DESCRIPTION	Object Codes	Unaudited Actuals 2012/13	Unaudited Actuals 2013/2014	Percent of Change over PY	Estimated Actuals 2014/15	Percent of Change over PY	Adoption Budget 2015/2016	Percent of Change over PY	Projected Budget 2016/2017	Percent of Change over PY	Projected Budget 2017/2018	Percent of Change over PY
COLA Actual/Projection %		3.24%, .77728 deficit	1.57%		0.85%		1.02%		1.60%		2.48%	
ADA Actual/Projection (Number)		21,469	21,318	-0.70%	21,240	-0.37%	21,251	0.05%	21,251	0.00%	21,251	0.00%
<i>(excluding County and Charter)</i>												
REVENUES												
LCFF/Revenue Limit	8010-8099	115,368,489	143,334,308	24.24%	168,104,892	17.28%	200,789,824	19.44%	212,843,348	6.00%	222,261,388	4.42%
Federal	8100-8299	16,508,744	15,648,212	-5.21%	18,874,406	20.62%	15,473,875	-18.02%	15,473,875	0.00%	15,473,875	0.00%
State	8300-8599	27,842,216	13,418,519	-51.81%	10,357,280	-22.81%	21,170,100	104.40%	8,872,587	-58.09%	9,092,627	2.48%
Local	8600-8799	21,332,097	13,819,665	-35.22%	14,778,522	6.94%	13,776,554	-6.78%	13,776,554	0.00%	13,776,554	0.00%
Total Revenues		181,051,547	186,220,704	2.86%	212,115,100	13.91%	251,210,353	18.43%	250,966,363	-0.10%	260,604,444	3.84%
EXPENDITURES												
Certificated Salaries	1000-1999	83,722,331	91,256,885	9.00%	100,916,222	10.58%	109,012,594	8.02%	111,022,265	1.84%	112,907,174	1.70%
Classified Salaries	2000-2999	25,709,009	28,432,993	10.60%	32,983,034	16.00%	35,896,704	8.83%	35,648,245	-0.69%	36,091,941	1.24%
Benefits	3000-3999	41,680,266	43,508,081	4.39%	48,064,367	10.47%	53,531,508	11.37%	56,172,705	4.93%	58,871,498	4.80%
Books & Supplies	4000-4999	6,687,230	11,446,166	71.16%	21,002,538	83.49%	13,642,566	-35.04%	13,672,824	0.22%	13,836,452	1.20%
Contracts & Services	5000-5999	21,299,375	24,525,045	15.14%	30,352,022	23.76%	36,927,698	21.66%	37,589,910	1.79%	38,349,601	2.02%
Capital Outlay	6000-6999	722,136	303,909	-57.92%	1,672,384	450.29%	981,769	-41.30%	981,769	0.00%	981,769	0.00%
Other Outgo	71XX-72XX,74XX	116,505	523,468		329,704		364,422		364,422		364,422	
Support Costs	7300-7399	(871,395)	(946,714)	8.64%	(1,061,024)	12.07%	(988,285)	-6.86%	(988,285)	0.00%	(988,285)	0.00%
Total Expenditures		179,065,456	199,049,833	11.16%	234,259,247	17.69%	249,368,976	6.45%	254,463,855	2.04%	260,414,572	2.34%
Excess (Deficiency) of Revenues over Expenditures		1,986,091	(12,829,129)	-745.95%	(22,144,147)	72.61%	1,841,377	-108.32%	(3,497,492)	-289.94%	189,872	-105.43%
OTHER SOURCES & USES												
Transfers In & Other Sources	8910-8979	1,952,119	12,348,282	532.56%	9,888,158	-19.92%	6,217,014	-37.13%	6,231,394	0.23%	6,265,339	
Transfers Out & Other Uses	7610-7699	2,787,545	44,586,222	1499.48%	1,123,475	-97.48%	4,826,026	329.56%	1,014,706	-78.97%	1,014,706	0.00%
Contributions	8980-8999	-	-		-		-	-	-	-	-	
Total, Other Sources & Uses		(835,426)	(32,237,940)	3758.86%	8,764,683	-127.19%	1,390,988	-84.13%	5,216,688	275.03%	5,250,633	0.65%
NET INCREASE (DECREASE) IN FUND BALANCE		1,150,665	(45,067,069)	-4016.61%	(13,379,464)	-70.31%	3,232,365	-124.16%	1,719,196	-46.81%	5,440,505	216.46%
FUND BALANCE, RESERVES												
Beginning Balance		70,034,717	71,185,383	1.64%	26,118,314	-63.31%	12,738,851	-51.23%	15,971,216	25.37%	17,690,412	10.76%
Audit Adjustments		1	-		1		-	-	-	-	-	
Net Beginning Balance, July 1		70,034,718	71,185,383		26,118,315		12,738,851		15,971,216		17,690,412	
Ending Balance		71,185,383	26,118,314	-63.31%	12,738,851	-51.23%	15,971,216	25.37%	17,690,412	10.76%	23,130,917	30.75%
Reserve Amounts:												
9711 Revolving Cash		109,711	100,000		100,000		100,000		100,000		100,000	
9712 Stores		129,930	152,509		170,000		170,000		170,000		170,000	
9713 Prepaid Expenditures		-	-		-		-		-		-	
9740 Legally Restricted		47,856,626	7,541,714		774,640		482,253		444,226		666,339	
9789 Unassigned-Reserved for Economic Uncert		5,455,590	7,309,082		7,061,482		7,625,850		7,664,357		7,842,878	
9790 Unassigned - Lottery		2,262,065	-		17,432		-		-		-	
9780 Assigned-Designated Carryover		3,910,589	6,199,280		7,500		-		-		-	
9780 Assigned-Designated Carryover - Lottery		212,870	102,890		-		-		-		-	
9780 Assigned-Operational Expectations		9,866,541	3,974,317		715,556		1,679,006		-		769,579	
9780 Assigned-LCAP Reserve per MPP		-	-		362,240		3,038,510		6,323,369		10,593,661	
9780 Assigned -Textbook Adoptions		-	-		3,530,000		2,875,596		2,988,460		2,988,460	
9780 Assigned -		-	-		-		-		-		-	
9780 Assigned -		1,381,459	487,993		-		-		-		-	
% of Reserve (9770 and 9790)		3.00%	3.00%		3.00%		3.00%		3.00%		3.00%	
Fund 17 -NonCapital Special Reserve		12,603,242	8,533,276		4,878,666		8,721,359		8,752,732		8,784,105	

Palm Springs Unified School District
Multiyear Budget Projections as per Adoption Budget Reporting Period for the FY 2015/2016
General Fund: Unrestricted

DESCRIPTION	Object Codes	Unaudited Actuals 2012/13	Unaudited Actuals 2013/2014	Percent of Change over PY	Estimated Actuals 2014/2015	Percent of Change over PY	Adoption Budget 2015/2016	Percent of Change over PY	Projected Budget 2016/2017	Percent of Change over PY	Projected Budget 2017/2018	Percent of Change over PY
COLA Actual/Projection %		3.24%, .77728 deficit			0.85%		1.02%		1.60%		2.48%	
ADA Actual/Projection (Number)		21,469	21,318	-0.70%	21,240	-0.37%	21,251	0.05%	21,251	0.00%	21,251	0.00%
<i>(excluding County and Charter)</i>												
REVENUES												
LCFF/Revenue Limit	8010-8099	111,799,543	143,334,308	28.21%	168,104,892	17.28%	200,789,824	19.44%	212,843,348	6.00%	222,261,388	4.42%
Federal	8100-8299	510,534	211,121	-58.65%	200,000	-5.27%	200,000	0.00%	200,000	0.00%	200,000	0.00%
State	8300-8599	15,662,718	3,454,462	-77.94%	5,080,501	47.07%	16,425,182	223.30%	3,963,744	-75.87%	4,062,045	2.48%
Local	8600-8799	2,500,442	2,084,240	-16.65%	2,378,686	14.13%	2,168,416	-8.84%	2,168,416	-1067.49%	2,168,416	-110.34%
Total REVENUE TOTALS		130,473,237	149,084,131	14.26%	175,764,079	17.90%	219,583,422	24.93%	219,175,508	-0.19%	228,691,849	4.34%
EXPENDITURES												
Certificated Salaries	1000-1999	66,985,938	73,586,568	9.85%	83,603,559	13.61%	90,645,867	8.42%	92,422,002	1.96%	93,986,072	1.69%
Classified Salaries	2000-2999	16,805,035	19,262,330	14.62%	22,768,302	18.20%	24,924,396	9.47%	24,763,017	-0.65%	25,065,990	1.22%
Benefits	3000-3999	31,759,760	33,573,808	5.71%	37,931,034	12.98%	42,259,762	11.41%	44,843,911	6.11%	47,432,164	5.77%
Books & Supplies	4000-4999	2,561,979	3,931,418	53.45%	10,211,009	159.73%	8,438,077	-17.36%	8,480,267	0.50%	8,522,669	0.50%
Contracts & Services	5000-5999	10,112,834	16,668,806	64.83%	19,712,242	18.26%	28,854,591	46.38%	29,514,447	2.29%	30,138,547	2.11%
Capital Outlay	6000-6999	38,314	156,073	307.36%	1,085,536	595.53%	175,000	-83.88%	175,000	0.00%	175,000	0.00%
Other Outgo	71XX-72XX,74XX	-	456,182		323,000		357,000		357,000		357,000	
Support Costs	7300-7399	(2,616,835)	(1,926,680)	-26.37%	(2,128,713)	10.49%	(1,376,526)	-35.34%	(1,376,526)	0.00%	(1,376,526)	0.00%
Total Expenditures		125,647,025	145,708,505	15.97%	173,505,969	19.08%	194,278,167	11.97%	199,179,119	2.52%	204,300,915	2.57%
Excess (Deficiency) of Revenues over Expenditures		4,826,212	3,375,626	-30.06%	2,258,110	-33.11%	25,305,255	1020.64%	19,996,389	-20.98%	24,390,934	21.98%
OTHER SOURCES & USES												
Transfers In & Other Sources	8910-8979	1,800,876	5,884,458	226.76%	7,557,223	28.43%	3,754,773	-50.32%	3,754,773	0.00%	3,754,773	
Transfers Out & Other Uses	7610-7699	1,025,170	885,512	-13.62%	1,123,475	26.87%	4,826,026	329.56%	1,014,706	-78.97%	1,014,706	0.00%
Contributions	8980-8999	(8,487,215)	(13,107,306)	54.44%	(15,304,248)	16.76%	(20,709,250)	35.32%	(20,979,232)	0.00%	(21,912,609)	0.00%
Total, Other Sources & Uses		(7,711,509)	(8,108,360)	5.15%	(8,870,500)	9.40%	(21,780,503)	145.54%	(18,239,165)	-16.26%	(19,172,542)	5.12%
NET INCREASE (DECREASE) IN FUND BALANCE		(2,885,297)	(4,732,734)	64.03%	(6,612,390)	39.72%	3,524,752	-153.31%	1,757,224	-50.15%	5,218,392	196.97%
FUND BALANCE, RESERVES												
Beginning Balance		26,194,629	23,309,333	-11.01%	18,576,599	-20.30%	11,964,210	-35.60%	15,488,962	29.46%	17,246,186	11.35%
Audit Adjustments (rounding)		1	-		1		-		-			
Net Beginning Balance, July 1		26,194,630	23,309,333		18,576,600		11,964,210		15,488,962		17,246,186	
Ending Balance, June 30		23,309,333	18,576,599	-20.30%	11,964,210	-35.60%	15,488,962	29.46%	17,246,186	11.35%	22,464,578	30.26%
Reserve Amounts:												
9711 Revolving Cash		100,000	100,000		100,000		100,000		100,000		100,000	
9712 Stores		120,218	152,509		170,000		170,000		170,000		170,000	
9713 Prepaid Expenditures			250,528									
9740 Legally Restricted		-	-		-		-		-		-	
9789 Unassigned-Reserved for Economic Uncert		5,455,590	7,309,082	33.97%	7,061,482	-3.39%	7,625,850	7.99%	7,664,357	0.50%	7,842,878	2.33%
9790 Unassigned - Lottery		2,262,065	-		17,432		-		-		-	
9780 Assigned-Designated Carryover		3,910,589	6,199,280		7,500		-		-		-	
9780 Assigned-Designated Carryover - Lottery		212,870	102,890		-		-		-		-	
9780 Assigned-Operational Expectations		9,866,541	3,974,317		715,556		1,679,006		-		769,579	
9780 Assigned-LCAP Reserve per MPP		-	-		362,240		3,038,510		6,323,369		10,593,661	
9780 Assigned-Textbook Adoptions		-	-		3,530,000		2,875,596		2,988,460		2,988,460	
9780 Assigned		-	-		-		-		-		-	
9780 Assigned		1,381,459	487,993		-		-		-		-	

Palm Springs Unified School District
Multiyear Budget Projections as per Adoption Budget Reporting Period for the FY 2015/2016
General Fund: Restricted

DESCRIPTION	Object Codes	Unaudited Actuals 2012/2013	Unaudited Actuals 2013/2014	Percent of Change over PY	Estimated Actuals 2014/2015	Percent of Change over PY	Adoption Budget 2015/2016	Percent of Change over PY	Projected Budget 2016/2017	Percent of Change over PY	Projected Budget 2017/2018	Percent of Change over PY
REVENUES												
LCFF/Revenue Limit	8010-8099	3,568,946	-	-100.00%	-	#DIV/0!	-	0.00%	-	0.00%	-	0.00%
Federal	8100-8299	15,998,210	15,437,091	-3.51%	18,674,406	20.97%	15,273,875	-1.06%	15,273,875	0.00%	15,273,875	0.00%
State	8300-8599	12,179,498	9,964,057	-18.19%	5,276,779	-47.04%	4,744,918	-52.38%	4,908,843	3.45%	5,030,582	2.48%
Local	8600-8799	18,831,655	11,735,425	-37.68%	12,399,836	5.66%	11,608,138	-1.08%	11,608,138	0.00%	11,608,138	0.00%
Total Revenues		50,578,310	37,136,573	-26.58%	36,351,021	-2.12%	31,626,931	-14.84%	31,790,856	0.52%	31,912,595	0.38%
EXPENDITURES												
Certificated Salaries	1000-1999	16,736,393	17,670,317	5.58%	17,312,663	-2.02%	18,366,727	3.94%	18,600,263	1.27%	18,921,102	1.72%
Classified Salaries	2000-2999	8,903,974	9,170,663	3.00%	10,214,732	11.38%	10,972,308	19.65%	10,885,228	-0.79%	11,025,951	1.29%
Benefits	3000-3999	9,920,506	9,934,273	0.14%	10,133,333	2.00%	11,271,746	13.46%	11,328,793	0.51%	11,439,335	0.98%
Books & Supplies	4000-4999	4,125,251	7,514,748	82.16%	10,791,529	43.60%	5,204,489	-30.74%	5,192,556	-0.23%	5,313,783	2.33%
Contracts & Services	5000-5999	11,186,541	7,856,239	-29.77%	10,639,780	35.43%	8,073,107	-2.76%	8,075,464	0.03%	8,211,054	1.68%
Capital Outlay	6000-6999	683,822	147,836	-78.38%	586,848	296.96%	806,769	445.72%	806,769	0.00%	806,769	0.00%
Other Outgo	71XX-72XX,74XX	116,505	67,286	-42.25%	6,704	-90.04%	7,422	-88.97%	7,422		7,422	
Support Costs	7300-7399	1,745,440	979,966	-43.86%	1,067,689	8.95%	388,241	-60.38%	388,241	0.00%	388,241	0.00%
Total Expenditures		53,418,431	53,341,328	-0.14%	60,753,278	13.90%	55,090,809	3.28%	55,284,736	0.35%	56,113,657	1.50%
Excess (Deficiency) of Revenues over Expenditures		(2,840,122)	(16,204,755)	470.57%	(24,402,257)	50.59%	(23,463,878)	44.80%	(23,493,880)	0.13%	(24,201,062)	3.01%
OTHER SOURCES & USES												
Transfers In & Other Sources	8910-8979	151,243	6,463,824		2,330,935	-63.94%	2,462,241		2,476,621		2,510,566	
Transfers Out & Other Uses	7610-7699	1,762,375	43,700,710	2379.65%	-	-100.00%	-	-100.00%	-		-	
Contributions	8980-8999	8,487,215	13,107,306	54.44%	15,304,248	16.76%	20,709,250	58.00%	20,979,232	1.30%	21,912,609	4.45%
Total, Other Sources & Uses		6,876,083	(24,129,580)	-450.92%	17,635,183	-173.09%	23,171,491	-196.03%	23,455,853	1.23%	24,423,175	4.12%
NET INCREASE (DECREASE) IN FUND BALANCE		4,035,961	(40,334,335)	-1099.37%	(6,767,074)	-83.22%	(292,387)	-99.28%	(38,027)	-86.99%	222,113	-684.09%
FUND BALANCE, RESERVES												
Beginning Balance		43,840,088	47,876,049	9.21%	7,541,714	-84.25%	774,640	-98.38%	482,253	-37.74%	444,226	-7.89%
Audit Adjustments (rounding)		-	-	#DIV/0!	-	#DIV/0!	-	-	-	-	-	-
Net Beginning Balance, July 1		43,840,088	47,876,049	9.21%	7,541,714	-84.25%	774,640	-98.38%	482,253	-37.74%	444,226	-7.89%
Ending Balance, June 30		47,876,049	7,541,714	-84.25%	774,640	-89.73%	482,253	-93.61%	444,226	-7.89%	666,339	50.00%
Reserve Amounts:												
9711 Revolving Cash		9,711	-		-		-		-		-	
9712 Stores		9,712	-		-		-		-		-	
9713 Prepaid Expenditures		-	-		-		-		-		-	
9740 Legally Restricted		47,856,626	7,541,714		774,640		482,253		444,226		666,339	
9789 Unassigned-Reserved for Economic Uncert		-	-		-		-		-		-	
9790 Unassigned - Lottery		-	-		-		-		-		-	
9780 Assigned-Designated Carryover		-	-		-		-		-		-	
9780 Assigned-Designated Carryover - Lottery		-	-		-		-		-		-	
9780 Assigned-Operational Expectations		-	-		-		-		-		-	
9780 Assigned-LCAP Reserve per MPP		-	-		-		-		-		-	
9780 Assigned-Textbook Adoptions		-	-		-		-		-		-	
9780 Assigned-		-	-		-		-		-		-	
9780 Assigned-		-	-		-		-		-		-	

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	109,012,594.00	301	905,968.00	303	108,106,626.00	305	1,503,089.00		307	106,603,537.00	309
2000 - Classified Salaries	35,896,704.00	311	632,260.00	313	35,264,444.00	315	1,277,876.00		317	33,986,568.00	319
3000 - Employee Benefits (Excluding 3800)	53,531,508.00	321	2,607,766.00	323	50,923,742.00	325	984,263.00		327	49,939,479.00	329
4000 - Books, Supplies Equip Replace. (6500)	14,012,566.00	331	28,780.00	333	13,983,786.00	335	1,034,885.00		337	12,948,901.00	339
5000 - Services. . . & 7300 - Indirect Costs	35,939,413.00	341	69,814.00	343	35,869,599.00	345	8,958,778.00		347	26,910,821.00	349
TOTAL					244,148,197.00	365			TOTAL	230,389,306.00	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	88,509,014.00	375
2.	Salaries of Instructional Aides Per EC 41011.	2100	6,644,900.00	380
3.	STRS.	3101 & 3102	9,199,263.00	382
4.	PERS.	3201 & 3202	943,895.00	383
5.	OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,032,099.00	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	15,884,397.00	385
7.	Unemployment Insurance.	3501 & 3502	48,330.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	3,449,919.00	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).		126,711,817.00	395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,318,032.00	
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		65,147.00	396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.		125,328,638.00	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.		54.40%	
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under th provisions of EC 41374.		
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	54.40%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.60%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	230,389,306.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	1,382,335.84

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

Current Expense Formula/Minimum Classroom Compensation

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(5,000.00)	0.00	(988,285.00)				
Other Sources/Uses Detail					6,217,014.00	4,826,026.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	413,129.00	0.00				
Other Sources/Uses Detail					0.00	462,312.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	31,441.00	0.00				
Other Sources/Uses Detail					31,743.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	5,000.00	0.00	543,715.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					3,811,320.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	5,754,702.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					982,963.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	5,000.00	(5,000.00)	988,285.00	(988,285.00)	11,043,040.00	11,043,040.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	22,213.00	22,267.16	N/A	Met
Second Prior Year (2013-14)	21,356.00	21,380.00	N/A	Met
First Prior Year (2014-15)	21,291.00	21,276.00	0.1%	Met
Budget Year (2015-16)	21,288.00			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		22,784	22,706	0.3%	Met
Second Prior Year (2013-14)		22,629	22,588	0.2%	Met
First Prior Year (2014-15)		22,447	22,579	N/A	Met
Budget Year (2015-16)		22,629			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	21,513	22,706	94.7%
Second Prior Year (2013-14)	21,380	22,588	94.7%
First Prior Year (2014-15)	21,276	22,579	94.2%
		Historical Average Ratio:	94.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.0%

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)	21,288	22,629	94.1%	Met
1st Subsequent Year (2016-17)	21,288	22,629	94.1%	Met
2nd Subsequent Year (2017-18)	21,288	22,629	94.1%	Met

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

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

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

Explanation:
(required if NOT met)

Using new funding model.

4. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the district's gap funding or cost-of-living adjustment (COLA)¹ and its economic recovery target payment, plus or minus one percent.

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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)	229,616,377.00	233,018,541.00	238,505,706.00
Step 1 - Change in Population	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6 and C4)	21,276.00	21,288.00	21,288.00
b. Prior Year ADA (Funded)		21,276.00	21,288.00
c. Difference (Step 1a minus Step 1b)		12.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.06%	0.00%
Step 2 - Change in Funding Level		Budget Year (2015-16)	1st Subsequent Year (2016-17)
a. Prior Year LCFF Funding		168,096,323.00	200,789,824.00
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)		1.02	1.60
d. Economic Recovery Target Funding (current year increment)		53.08	37.40
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		54.10	39.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		0.00%	0.00%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		0.06%	0.00%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-0.94% to 1.06%	-1.00% to 1.00%	-1.00% to 1.00%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	37,341,149.00	37,341,149.00	37,341,149.00	37,341,149.00
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)	169,180,997.00	201,921,920.00	213,975,444.00	223,393,484.00
District's Projected Change in LCFF Revenue:		19.35%	5.97%	4.40%
LCFF Revenue Standard:		-.94% to 1.06%	-1.00% to 1.00%	-1.00% to 1.00%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Increase in LCFF revenues is due to a 53.08% gap closure as per the Department of Finance.

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)	115,550,733.80	125,647,025.14	92.0%
Second Prior Year (2013-14)	126,422,706.77	145,708,504.81	86.8%
First Prior Year (2014-15)	144,302,895.00	173,505,969.00	83.2%
Historical Average Ratio:			87.3%

	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):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

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)	157,830,025.00	194,278,167.00	81.2%	Not Met
1st Subsequent Year (2016-17)	162,028,930.00	199,185,149.00	81.3%	Not Met
2nd Subsequent Year (2017-18)	166,484,226.00	204,306,976.00	81.5%	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)

Expenses have been drastically increased due to the LCAP funding. Salary and fringes benefits have not increased proportionally as only with this new fund resource.

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):	0.06%	0.00%	0.00%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-9.94% to 10.06%	-10.00% to 10.00%	-10.00% to 10.00%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-4.94% to 5.06%	-5.00% to 5.00%	-5.00% to 5.00%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	18,874,406.00		
Budget Year (2015-16)	15,473,875.00	-18.02%	Yes
1st Subsequent Year (2016-17)	15,473,875.00	0.00%	No
2nd Subsequent Year (2017-18)	15,473,875.00	0.00%	No

Explanation:
(required if Yes)

Prior year includes categorical unearned revenue and carryovers which have been deleted from subsequence years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2014-15)	10,357,280.00		
Budget Year (2015-16)	21,170,100.00	104.40%	Yes
1st Subsequent Year (2016-17)	8,872,587.00	-58.09%	Yes
2nd Subsequent Year (2017-18)	9,092,627.00	2.48%	No

Explanation:
(required if Yes)

Prior year includes local revenues and donations that are not recognized until revenue are received.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2014-15)	14,778,522.00		
Budget Year (2015-16)	13,776,554.00	-6.78%	Yes
1st Subsequent Year (2016-17)	13,776,554.00	0.00%	No
2nd Subsequent Year (2017-18)	13,776,554.00	0.00%	No

Explanation:
(required if Yes)

14/15 includes amounts budgeted for carryovers and local donations received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2014-15)	21,002,538.00		
Budget Year (2015-16)	13,642,566.00	-35.04%	Yes
1st Subsequent Year (2016-17)	13,672,824.00	0.22%	No
2nd Subsequent Year (2017-18)	13,836,452.00	1.20%	No

Explanation:
(required if Yes)

14/15 includes amounts budgeted for carryovers and local donations received.

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

First Prior Year (2014-15)	30,352,022.00		
Budget Year (2015-16)	36,927,698.00	21.66%	Yes
1st Subsequent Year (2016-17)	37,595,940.00	1.81%	No
2nd Subsequent Year (2017-18)	38,355,661.00	2.02%	No

Explanation:
(required if Yes)

Increase in budget services implementation of the LCAP.

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)	44,010,208.00		
Budget Year (2015-16)	50,420,529.00	14.57%	Not Met
1st Subsequent Year (2016-17)	38,123,016.00	-24.39%	Not Met
2nd Subsequent Year (2017-18)	38,343,056.00	0.58%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	51,354,560.00		
Budget Year (2015-16)	50,570,264.00	-1.53%	Met
1st Subsequent Year (2016-17)	51,268,764.00	1.38%	Met
2nd Subsequent Year (2017-18)	52,192,113.00	1.80%	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)

Prior year includes categorical unearned revenue and carryovers which have been deleted from subsequence years.

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

Prior year includes local revenues and donations that are not recognized until revenue are received.

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

14/15 includes amounts budgeted for carryovers and local donations received.

- 1b. STANDARD MET - Projected total operating expenditures have not changed by more than the standard for the budget and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	254,195,002.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	254,195,002.00	7,625,850.06	7,625,851.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	18,058,832.19	15,842,357.96	11,940,148.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	12,128,606.41	3,974,316.82	740,488.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	30,187,438.60	19,816,674.78	12,680,636.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	181,853,001.72	243,636,055.30	235,382,722.00
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)	181,853,001.72	243,636,055.30	235,382,722.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	16.6%	8.1%	5.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	5.5%	2.7%	1.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(2,885,296.62)	126,672,195.14	2.3%	Met
Second Prior Year (2013-14)	(4,732,734.52)	146,594,017.20	3.2%	Not Met
First Prior Year (2014-15)	(6,612,390.00)	174,629,444.00	3.8%	Not Met
Budget Year (2015-16) (Information only)	3,524,752.00	199,104,193.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending due primarily to the prior year carryovers.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	23,936,969.00	26,194,629.58	N/A	Met
Second Prior Year (2013-14)	18,069,224.00	23,309,332.96	N/A	Met
First Prior Year (2014-15)	11,046,892.00	18,576,600.00	N/A	Met
Budget Year (2015-16) (Information only)	11,964,210.00			

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	21,288	21,288	21,288
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	254,195,002.00	255,478,561.00	261,429,278.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	254,195,002.00	255,478,561.00	261,429,278.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,625,850.06	7,664,356.83	7,842,878.34
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)	7,625,850.06	7,664,356.83	7,842,878.34

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)	7,625,850.00	7,664,357.00	7,842,878.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
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)	8,721,359.00	8,752,732.00	8,784,105.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	16,347,209.00	16,417,089.00	16,626,983.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.43%	6.43%	6.36%
District's Reserve Standard (Section 10B, Line 7):	7,625,850.06	7,664,356.83	7,842,878.34
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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?

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?

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(15,486,871.00)			
Budget Year (2015-16)	(21,119,561.00)	5,632,690.00	36.4%	Not Met
1st Subsequent Year (2016-17)	(20,979,232.00)	(140,329.00)	-0.7%	Met
2nd Subsequent Year (2017-18)	(21,912,609.00)	933,377.00	4.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	7,557,223.00			
Budget Year (2015-16)	3,754,773.00	(3,802,450.00)	-50.3%	Not Met
1st Subsequent Year (2016-17)	3,754,773.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	3,754,773.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	1,123,475.00			
Budget Year (2015-16)	4,826,026.00	3,702,551.00	329.6%	Not Met
1st Subsequent Year (2016-17)	1,014,706.00	(3,811,320.00)	-79.0%	Not Met
2nd Subsequent Year (2017-18)	1,014,706.00	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)

Increases for special education and routine repair & maintenance are due to series of events; State mandated increases to STRS & PERS rates; A second year of disproportionality which has reduced special education funding; Salary increases for all bargaining units; and, increase staffing to address the student population needs.

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

Explanation:
(required if NOT met)

Prior year included last year of operational services support from Fund 17 for the opening of new high school.

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

Explanation:
(required if NOT met)

For the budget year a one-time transfer of \$3.8 million to Fund 17 for future openings of new schools.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- 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				
Certificates of Participation				
General Obligation Bonds	23	Bond & Interest Redemption Fund		372,477,895
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,464,373

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

Workers Compensation				10,214,338
TOTAL:				384,156,606

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				
General Obligation Bonds	27,802,626	31,977,643	31,443,898	32,051,546
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	62,955	153,527	153,527	153,527
Other Long-term Commitments (continued):				
Workers Compensation	2,000,000	2,000,000	2,000,000	200,000
Total Annual Payments:	29,865,581	34,131,170	33,597,425	32,405,073
Has total annual payment increased over prior year (2014-15)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Bonds will be paid out assessed property taxes.

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Each retiree unit has a cap. Each employee is responsible to pay over the cap costs.

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

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

	Self-Insurance Fund	Governmental Fund
	8,132,292	

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	28,641,652.00
b. OPEB unfunded actuarial accrued liability (UAAL)	17,353,740.00
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	Nov 25, 2014

Data must be entered.

	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	3,273,014.00	3,273,014.00	3,273,014.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	2,017,707.00	2,016,506.00	2,016,506.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	1,572,651.00	1,580,651.00	1,590,651.00
d. Number of retirees receiving OPEB benefits	174	179	184

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

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

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

Yes

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

Workers Compensation

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

12,045,337.00
0.00

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)
a. Required contribution (funding) for self-insurance programs	5,639,428.00	5,639,428.00	5,639,428.00
b. Amount contributed (funded) for self-insurance programs	5,639,428.00	5,639,428.00	5,639,428.00

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,095.7	1,178.2	1,178.2	1,178.2

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:

May 26, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

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:

May 26, 2015

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

% change in salary schedule from prior year or

--

Multiyear Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

1. Are costs of H&W benefit changes included in the budget and MYPs?
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

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

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

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

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

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	614.1	747.5	747.5	747.5

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Jun 23, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Jun 01, 2015

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

Yes

If Yes, date of budget revision board adoption:

Jun 23, 2015

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

--	--	--

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)

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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:

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

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	167.0	179.8	179.8	179.8

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

If Yes, complete question 2.

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

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
