

Manhattan Beach Unified School District



2015-16 Annual Budget

(Proposed as of June 2015)

Presented to the Board of Trustees and Superintendent

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June 16, 2015

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(Proposed as of June 2015)**

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**Manhattan Beach Unified School District
2015-16 Annual Budget**

"I've heard tell that what you imagine sometimes comes true."

- Roald Dahl, *Charlie and the Chocolate Factory*

OVERVIEW

Officially, the Great Recession has been over since June 2009. However, for public education, the clouds did not part until much more recently. In 2013, Governor Jerry Brown implemented the most significant and fundamental change in the structure of school funding in the last forty years, eliminating the previously used revenue limit system and its accompanying myriad categorical funds. School funding in California now provides a per pupil "base" grant which will be augmented through "supplemental" and "concentration" grants whose size will be determined by the unduplicated count of high need youth enrolled in the District. The total of these three amounts creates a "target" funding level, which the State hopes to fully fund by 2020-2021. In the meantime, schools are funded at a lower level, based on a "hold harmless" guarantee now referred to "minimum state aid," providing all districts with the same level of funding they received in the prior year, combined with "gap funding," which is a percentage of the remaining difference between the current and target funding levels. However, while the shift from revenue limit and categorical funds to the LCFF fundamentally reformed the system, it addresses only issues of equity (providing more funding to districts whose students have more needs) while leaving unanswered questions related to adequacy of funding. When the LCFF reaches full funding, California schools will have reached 2008 funding levels – the state's current goal is only to recapture what existed seven years ago (or 12 years ago by the time full funding is reached in 2020-21). During the first year of implementation, as the transition was made, funding felt largely the same as it had during the lean years of the recession, but hope was represented by the articulation of a higher funding goal as well as by the provision of significant one-time (non-recurring) funds designated to support Common Core State Standards implementation.

In 2014-15, the Governor continued to prioritize LCFF funding, and school finances began to see true signs of recovery. In addition to significant gap funding, the state made great strides in eliminating its debt to schools, ending almost all deferrals and providing another one-time infusion of funds, this time to partially repay debts owed to school districts for cost incurred in carrying out state-mandated procedures (mandated cost claims).

While the 2015-16 state budget is still in development, the coming year promises to be even better than the prior year. State revenues are higher than projected, and the budget proposes to cut the remaining gap between current and target funding in half, providing 53% gap funding. A third infusion of one-time funds is on the horizon, again to repay mandated cost debt, and districts are beginning to be able to restore, rebuild, and expand programs that were decimated during the deep funding cuts that schools experienced during the recession.

At the same time, though, school financing is not on completely stable ground. Current program restoration is founded upon one-time funds, with no guarantee of an ongoing revenue source. While current projections promise to bring schools back to the funding levels they were at before the recession, economists frequently point out that the current economic recovery period exceeds the average in terms of its length and that an economic contraction at some point in the future is inevitable; temporary taxes approved by voters will begin to expire in 2016, and if this happens at the same time that a contraction begins, education funding will be at risk again. This risk will be exacerbated by a new law which will require districts, in good economic times, to place a hard cap on their reserve balances, significantly limiting local districts' abilities to make local decisions regarding the best approaches to protect their own fiscal stability against future economic uncertainty.

The year ahead promises to be a prosperous one for school districts, and MBUSD is committed to utilizing this opportunity to continue to build on its success, continuing to prioritize professional development for teachers, strong classroom technology, well maintained facilities, and, most fundamentally, providing each student with rich and meaningful educational experiences facilitated by extraordinarily talented educators.

THE PURPOSE OF THE REPORT

Pursuant to Education Code § 42127, school districts are required to hold a public hearing on the budget to be adopted for the subsequent fiscal year and then, following budget adoption, filed the budget with the County Superintendent of Schools by July 1 of each year. Additionally, pursuant to Education Code § 52062, prior to budget adoption, each school district's Local Control and Accountability Plan (LCAP) must be approved following opportunities for review and comment by the LCAP Advisory Committee, the English Learner Parent Advisory Committee, and members of the public, including at least one public hearing.

The adoption process requires two separate Governing Board public meetings, held at least one day apart, for the school district budget hearing and budget adoption. In addition, the LCAP public hearing must occur at the same meeting as the budget public hearing and the LCAP adoption must occur at the same meeting at the budget adoption. The LCAP item must precede the budget item at each meeting. The public hearings require 72 hours public notice.

Public hearings for the purpose of taking input on the LCAP and the 2015-16 Adopted Budget are scheduled for a June 15, 2015, special meeting of the Board of Trustees. Adoption of the LCAP and 2015-16 budget is scheduled for the June 16, 2015 regular meeting of the Board of Trustees.

The budget must be developed in accordance with criteria and standards adopted by the California State Board of Education. These criteria and standards require Districts to certify that their budgetary projections are accurate within established ranges and to explain any significant variances, to certify that the budget includes sufficient facilities maintenance funding, and to certify that they are limiting deficit spending and maintaining sufficient reserves.

Based on the best available current information and budgetary assumptions, it is recommended that the Board of Trustees of the Manhattan Beach Unified School District adopt the proposed budget for 2015-16 and two subsequent years, 2016-17 and 2017-18. It is additionally recommended the Board of Trustees continue its balanced yet conservative approach to budget planning and attention to the need to limit deficit spending and ensure a strong general fund reserve in anticipation of ongoing cash flow considerations and fiscal uncertainty of the coming school years.

THE DISTRICT



The Manhattan Beach Unified School District (MBUSD) consistently ranks as one of the highest performing unified school districts in the State of California. It serves approximately 6,750 students from preschool to twelfth grade at eight school campuses—one preschool, five elementary schools, one middle school, and one high school. Robinson Elementary School was recognized as a National Blue Ribbon School in 2013. Six MBUSD schools have been honored as California Distinguished Schools: Mira Costa High School (2011), Manhattan Beach Middle School (2009), Grand View Elementary (2014), Pacific Elementary (2014), Pennekamp Elementary (2014), and Robinson

Elementary (2014). In 2014-15, the state suspended the Distinguished Schools program during the transition to the new assessment and accountability system and replaced it with the California Gold Ribbon Schools program. Both Manhattan Beach Middle School and Mira Costa High School were honored with this award in 2015. In 2012, Grand View Elementary was named a National Green Ribbon School, joining just 77 other schools in the United States so honored that year; in 2015 the Manhattan Beach Unified School District was one of only five districts in the state named as a California Green Ribbon awardee, and one of only two recognized at the silver level. In both 2014 and 2015, the state of California has recognized MBUSD teachers as state teachers of the year: in 2014 Michael Hayden was one of five California Teachers of the Year, and in 2015 Maggie Mabery was selected as the state's nominee for National Teacher of the Year.



In addition to outstanding students and excellent teachers, MBUSD is extremely fortunate to have a high level of parental involvement in the schools and very strong partnerships with community partners such as the Manhattan Beach Education Foundation, PTAs and the PTSA, MBX, the City of Manhattan Beach, Chevron, Beach Cities Health District, the Manhattan Beach Chamber of Commerce, and other local organizations and businesses. These local partnerships have been and continue to be critical in providing the resources to allow MBUSD to continue to offer the outstanding educational programs that it maintained through the recession and continues to build upon as it moves forward.

Vision

The vision of the Manhattan Beach Unified School District is to prepare our students to become good citizens, parents, workers and leaders in the complex, rapidly changing world they will inherit. They will develop strong self-discipline, inter-personal skills, personal values, social and civic responsibilities and respect for nature and for others. They will be able to move beyond us, each prepared to earn a living, cultivate a dream and make a difference.

Mission

The mission of the Manhattan Beach Unified School District is to prepare all of our students to meet the challenges of a rapidly changing, highly complex, technology rich, global society. We will continually strive for excellence in all aspects of the education process. We will teach our students to understand and appreciate human and cultural diversity. We will harness the resources of the entire community, including students, parents, teachers, staff, administrators, college and business leaders and others. We will empower students to be lifelong learners, to demonstrate high achievement and to develop the skills and characteristics needed to enjoy happy and successful lives.

Goals

For the 2014-15 school year, the Manhattan Beach Unified School District Board of Trustees identified the following goals:

- Focus on Successful Academic Strategies
- Focus on Career Development and Continuous Learning for all Staff: Teachers, Support Staff, Counseling and Administration
- Continuous Improvement of Secondary Schools
- Maintain a Sound Budget Focused on Maximizing Student Achievement

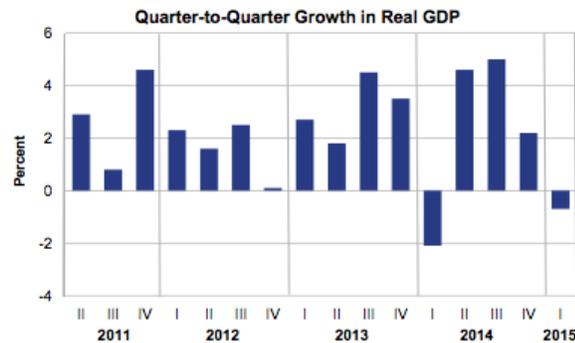
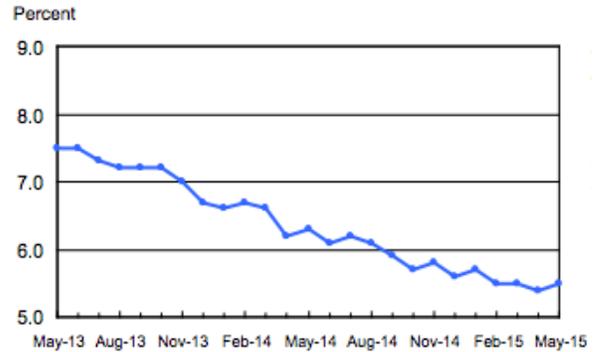
While the 2015-16 goals are still in development, they will build upon the progress made during the 2014-15 school year and will be in alignment with the goals identified in the District's 2015-16 LCAP, which are to:

- Improve student achievement through the implementation of research-based teaching and learning strategies
- Improve teaching and learning through high quality professional development
- Maximize safety and school connectedness for all students and employees.
- Improve student achievement by targeting students not meeting California state standards
- Address the needs of the "whole child" through excellence and accessibility in physical education, the arts, and career technical education.
- Maintain strong results as evidenced by indicators including high attendance rates, low dropout, suspension and expulsion rates, and the employment of educators who are all highly qualified in their area of instruction.

FEDERAL AND STATE BUDGET OUTLOOK

While the United States’ economic recovery continues, economists and the media describe the recovery as “fragile” and “frail.” The Bureau of Labor Statistics recently released information showing that jobs growth continues, with 280,000 jobs added in May 2015, and unemployment at 5.5%. However, the number of part-time workers who would prefer to work full time remains at approximately 6.4 million, a statistic that is significantly better than it was at its peak of 8.9 million in 2010 and shows improvement over last year’s 7.3 million but is still worrisome to some economists. At the same time, the Bureau of Economic Analysis revised its estimate of the nation’s GDP for the first quarter of 2015 and projects a declining GDP declined by 0.7%. The US trade deficit is significant, caused in part by California’s port strike. On June 4, 2015, the International Monetary Fund reduced its growth projections for the United States from 3.1% to 2.5% for the year and advised the Federal Reserve not to raise interest rates “until there are more tangible signs of wage or price inflation.”

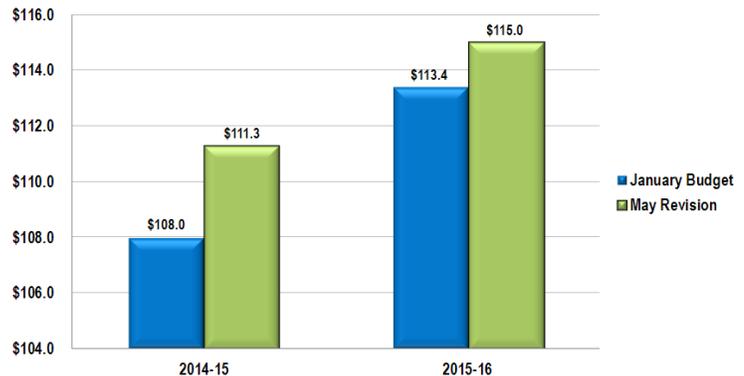
Chart 1. Unemployment rate, seasonally adjusted, May 2013 – May 2015



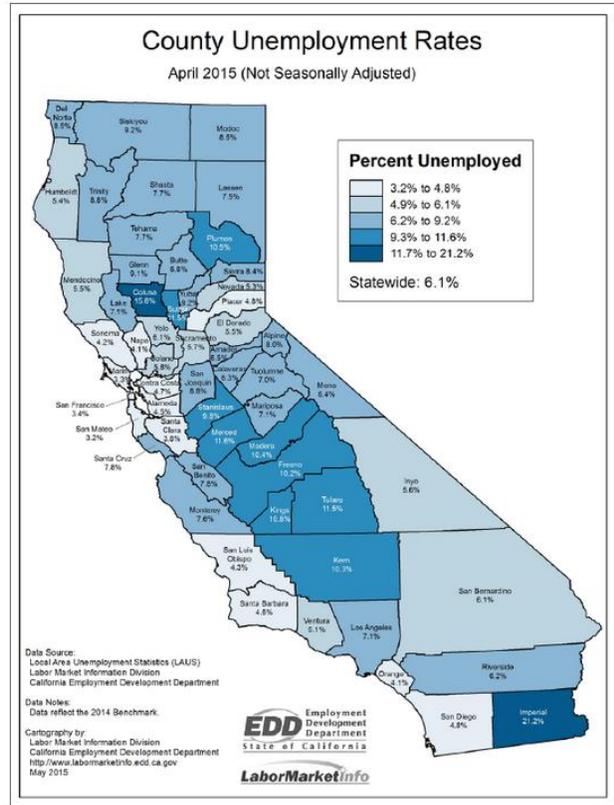
However, in contrast, the UCLA Anderson Forecast released on June 3, 2015, indicated that despite the first quarter GDP decline, the US would return to a 3% GDP growth rate by the third quarter, with accompanying increases in consumer spending, housing starts, and equipment spending, and that unemployment would drop below 5% by the end of the year. In contrast to the IMF recommendation, UCLA predicts an increase in federal interest rates and characterizes the US as on track for “moderate economic growth.”

California’s economic recovery continues to be healthy. In April 2015, California led the nation in job growth, with 29,500 new jobs. The state unemployment rate that month was 6.3%, down from 6.5% the previous month and 7.8% a year ago, but higher than the national unemployment rate of 5.4%. The UCLA Anderson forecast predicts that this gap will be closed by 2017 and that at that point, both California and the US will have an

General Fund Revenues (In Billions)



unemployment rate of 5%. Personal income growth is estimated to be 4.5% in 2015, 4.4% in 2016, and 3.5% in 2017. State revenue for the year exceed projections by \$3.4 billion (3.8% higher than expected in January, 7.2% higher than anticipated last June, and 12.3% above prior year receipts), with most of the increase coming from personal income tax. The Governor’s recently released May Revision to the proposed state budget anticipated strong ongoing revenues, and a significant part of the legislative debate is over whether these projections are too low; the Legislative Analyst’s office estimates \$2.5 billion more revenue than the Governor’s estimates for the current year. The LAO attributes this difference to its projection of ongoing strong performance in the stock market, resulting in more capital gains revenues. The UCLA Anderson forecast references strong ongoing growth in “Silicon Beach,” which will benefit both the California and Los Angeles economies. The Public Policy Institute of California released the results of a statewide survey on June 3 which indicated that the budget and the economy are no longer the top priority for respondents, and that most adults support Governor Brown’s May Revision and the idea of paying off debt and building reserves rather than restoring social services. There are, however, impending issues that may have a negative impact on the state’s economy, including the drought, which will affect not only the cost of water but also the agriculture industry and the fire season, as well as upcoming increases to the minimum wage (to \$10 statewide in 2016 and \$15 in Los Angeles by 2020).



The budget forecast for education funding, the projections for the immediate future are very strong, due in large part to the Governor’s prioritization of statewide debt reduction. There are several components of the state’s debt that impact schools. The first of these came in the form of deferred payments, when the state delayed almost 20% of education funding, meaning that schools needed to operate in the current year on 80% of their state funding and wait until the following year to receive the funds owed. Over the past three years, the state has eliminated most of these deferrals (which at their peak in 2011-12 amounted to \$9.469 billion) and plans to repay the remaining \$992 million in deferrals in 2015-16.

The second component of the state’s obligation to schools comes as a function of Proposition 98. Proposition 98’s basic premise is that education funding will grow at the same rate as the growth in attendance and growth in per capita personal income. However, In years when state revenue grows

slowly or falls, the Proposition 98 increase is reduced to match growth in attendance and growth in per capita general fund revenue, an amount that is generally less than per capita personal income growth, and the state therefore saves the difference. This gap is called the maintenance factor, and while the state does not have to repay funding not provided as a result of the maintenance factor, it is obligated to restore the maintenance factor by increasing education funding at an elevated rate when the economy recovers and the state experiences normal to strong economic growth in revenue. Currently, the state is utilizing 90% of revenue growth to to restore the maintenance factor which was, in 2011-12, almost \$11 billion. It is anticipated that there will be \$772 million remaining in the maintenance factor at the end of 2015-16 and that it will be fully repaid in 2016-17, at which point growth in education funding will slow to approximately 40% of new revenue.

Finally, the state owes schools outstanding payments for the reimbursement of state mandates. At the end of the 2013-14 budget year, the state owed schools approximately \$4.5 billion in unreimbursed mandates dating back to 2003-04. In 2014-15, the state allocated \$400 million to repay a portion of this debt. The Governor's May Revision proposes an additional \$3.5 billion, which will leave approximately \$600 million in remaining debt. Since 2012-13, most school districts have received mandate reimbursement through the Mandate Block Grant (MBG) program, so there is very little new debt being accrued by the state in this area. The MBG program provides a per-ADA allocation rather than a direct-cost reimbursement of actual time and expenses related to state-mandated requirements imposed on districts. While claims under the traditional filing system result in higher reimbursement rates than the per-ADA rates provided through the MBG program, current year MBG funds have been provided in addition to the prior year mandated cost payments, while traditional claims have been indefinitely deferred. There has recently been some suggestion that the way that the current one-time revenue allocations are structured will allow the state to provide every district a per-ADA amount, whether or not there are prior year mandate reimbursements owed, which may provide further incentive for districts to participate in the MBG program.

While the state budget is still being finalized (the final budget approval deadline is June 30), it is clear from the Governor's May Revision and the actions taken by the Legislature's Budget Conference Committee that there is a high degree of confidence in ongoing statewide fiscal health for at least the short term and that the education budget for 2015-16 will be strong. It should be noted, though, that the Great Recession ended in 2009. The current recovery has already lasted for a year longer than the average postwar expansion period, and budget projections for 2016-17 and beyond are based on an assumption of four more years of continuous growth. If these projections do not materialize and a recession occurs at the same time as the state sees the sunset of the temporary taxes established by Proposition 30, budget reductions may be necessary.

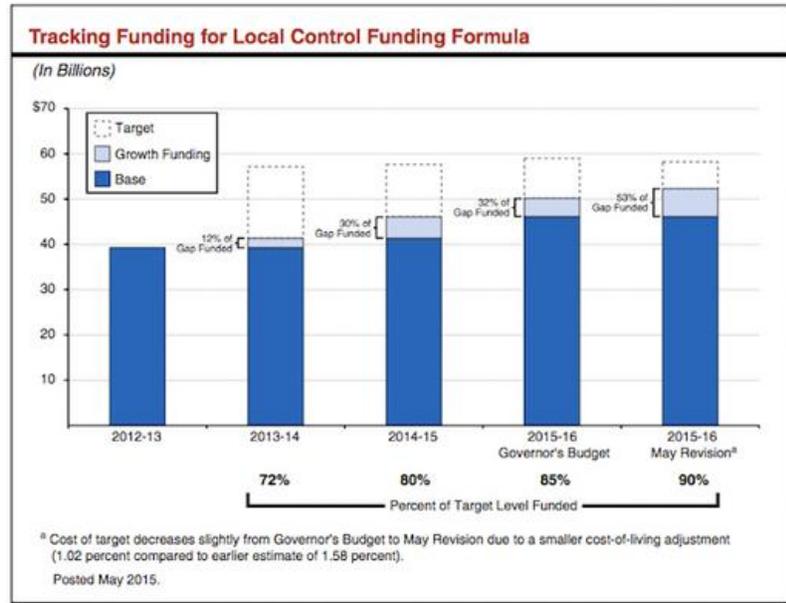
ASSUMPTIONS

In building its budget, the District relies upon guidance from the Los Angeles County Office of Education (LACOE), which is the body responsible for evaluating district budgets and certifying the status of the report to the state. LACOE reminds Districts that increases in funding are not guaranteed and states that the impending expiration of temporary tax increases and ongoing uncertainty regarding the

continued recovery of the State’s economy “results in uncertainty.” Thus, while LACOE recommends that districts budget increased LCFF revenues for 2015-16, it does not state an opinion about whether or not to recognize proposed one-time revenue and does recommend that districts assign or reserve increases in revenues in 16-17 and beyond and develop contingency plans should one-time or future year LCFF revenue “fail to materialize.”

LCFF Funding

2015-16 will be the third full year of implementation of the Local Control Funding Formula (LCFF). Under this structure, as described earlier, school funding in California provides a per pupil “base” grant augmented through “supplemental” and “concentration” grants whose size will be determined by the unduplicated count of high need youth enrolled in the District. The total of these



three amounts creates a “target” funding level, which the State hopes to fully fund by 2020-2021. LCFF funding levels are based on a hold harmless guarantee now referred to as “minimum state aid,” providing all districts at least the same amount of funding they received in 2012-2013 plus prior year “gap” funding. Districts receive this amount plus any additional gap funding needed to bring the district to the current target funding level.

In January 2015, Governor Brown introduced his Proposed 2015-16 State Budget, which included Proposition 98 funding of \$65.7 billion for 2015-16, an increase of \$4.1 billion over 2014-15. In May, the Governor revised these figures based on increased revenue and currently proposes \$68.4 billion for 2015-16. Even so, the Legislative Analyst’s Office, projecting higher stock market earnings and associated capital gains revenues, indicates that the Governor’s revised revenue projections are underestimated and that the state will have approximately \$3 billion more in total spending authority than what the Governor projects. At this time, pending final approval of the Budget Act, LACOE advises districts to build their budgets based on the figures proposed by the Governor, again with the caveat that future year revenue increases should be assigned with a reduction plan prepared in case the actual figures decline.

The County advises changes to Base Grant rates for 2015-16 and 2016-17 as follows:

Grade Level	2014-15 Base Grant Amount per ADA	2015-16 COLA 1.02%	2015-16 Base Grant (Target)	2016-17 COLA 1.60%	2016-17 Base Grant (Target)
K-3	\$ 7,011	\$ 72	\$ 7,083	\$113	\$7,196
4-6	\$ 7,116	\$ 73	\$ 7,189	\$115	\$7,304
7-8	\$ 7,328	\$ 75	\$ 7,403	\$118	\$7,521
9-12	\$ 8,491	\$ 87	\$ 8,578	\$137	\$8,715

This represents a second decrease in COLA for 2015-16, which has now declined from 2.19 percent to 1.58 percent to 1.02%, and a decrease for 2016-17, when COLA went up from 2.14 percent to 2.17 percent and now has decreased to 1.60%. As in the past, the County notes that the COLA affects only the calculation of the LCFF Target and does not describe the net increase in funding for each district. Thus, the base grant amount described above sets the target, and the difference between last year’s actual per pupil funding amount (the “hold harmless”) and the new target defines the “gap” to be filled.

County guidance regarding gap funding and the COLA is aligned with guidance from the Department of Finance (DOF). It is important to note that other financial advisors, including School Services of California (SSC), consider this to be an optimistic forecast and advise significantly more conservative revenue budgeting for future years. In addition, it is important to note that projections can fluctuate significantly as time progresses and actual revenues are collected. The chart below lists the COLA and Gap Closure projections published by the Department of Finance/LACOE and by SSC since December of 2014.

	2015-16			2016-17			2017-18		2018-19
	Dec.	March	June	Dec.	March	June	March	June	June
DOF/LACOE COLA	2.19%	1.58%	1.02%	2.14%	2.17%	1.60%	n/a	2.48%	2.87%
DOF/LACOE Gap Closure	20.68%	32.19%	53.08%	25.48%	23.71%	37.40%	26.43%	36.74%	20.97%
SSC Gap Closure	n/a	32.19%	53.08%	n/a	11.00%	12.62%	12.82%	18.24%	n/a

Following LACOE’s guidance, the proposed budget reflects the higher (DOF) rate of gap funding along with the assignment of increased LCFF funds in future years, meaning that these funds are held aside as a component of the ending fund balance rather than being incorporated into the unassigned/ undesignated amount.

LACOE also notes that the gap funding percentages do not equate to a consistent increase for every district. Each district’s increase is defined by its particular target and its particular gap. LACOE’s calculations indicate that within Los Angeles County, actual increases in funding based on LCFF revenues between 2014-15 and 2015-16 will range from just over 5% to just under 19% per ADA. For Manhattan Beach, the increase is currently estimated to be 9.95%

Maintenance of Effort

For 2013-14 and 2014-15, a maintenance of effort provision was in place which required districts to continue to expend funds on ROP/C, Adult Education, and Home to School Transportation at the same rates as were in place in 2012-13. This requirement will no longer be in place in 2015-16, and each district will need to make a local determination as to the future of such programs. Districts will continue to be required to provide programs for career and technical education (and to include this component in their LCAPs). In Manhattan Beach, the Board has approved an amendment to the JPA with regards to the Southern California Regional Occupational Center (SCROC) and has agreed to contribute an amount equal to 50 percent of the 2014-15 CTE augmentation grant received by the District to support SCROC's operations in 2015-16. Any additional funding needed to support the operating budget for the coming year will be provided from adult fee revenues and existing reserves. The budget reflects this contribution, currently estimated at \$310,600, along with additional funding in the amount of approximately \$75,000 to support ROP teachers who will continue to teach ROP classes on the MCHS campus for the coming year. The budget does not anticipate either of these expenses continuing beyond 2015-16.

The District supports an Adult Education program run jointly with Redondo Beach Unified School District. This program includes a variety of classes made available to the adult community, including a very popular "Mommy & Me" program operating in several locations throughout the South Bay. For the 2015-16 school year, the District will contribute to this program by continuing to make facilities available for these classes. For 2015-16, these facilities will be provided at no cost to the program; RBUSD, which serves as the administrative and fiscal agent for the program, will contribute funds to support any and all other costs in excess of fee revenue collected.

The Governor's May Revision includes \$500 million in new funding for an Adult Education Block Grant dedicated to funding adult education programs in 2015-16. MBUSD does not anticipate receiving any funding through this grant. In addition, beginning in 2015-16, districts will no longer receive per ADA Lottery Funding for Adult School ADA; this will result in a reduction for MBUSD, which received a proportional share of these funds received by RBUSD, but the reduction may be offset by corresponding increases in K-12 Lottery funding.

LCAP

Alongside the LCFF, as noted at the beginning of this report, the State last year implemented a requirement that each district develop a Local Control Accountability Plan (LCAP) intended to describe how the district will meet annual goals for all pupils, including high needs pupils, and how these plans tie to the District's budget. Before the budget can be formally adopted, the district is required to consult with its stakeholders to develop its plan, establish and gather input from a Parent Advisory Committee as well as its already established English Learner Advisory Committee, and hold a public hearing regarding the LCAP and its proposed budget. In reviewing a district's budget, county offices of education are required to determine whether or not the budget includes expenditures sufficient to support the actions and strategies described in the LCAP.

In September 2014 the State Board of Education (SBE) approved changes to the LCAP template and the regulations governing use of Supplemental and Concentration funds. While the LCAP developed and approved in 2013-14 was largely a reporting document, the current revisions mark the beginnings of the use of the LCAP as an accountability document.

In this transition, the State Board of Education (SBE) has reviewed draft rubrics for evaluating performance in these areas and will adopt final rubrics by October 1, 2015. Districts that do not make sufficient progress in these areas will receive advice and assistance from the new California Collaborative for Education Excellence and, if the Collaborative and the SBE determine it is necessary, will face intervention by the state superintendent.

MBUSD is in the process of has completed its LCAP review and development process and is presenting it alongside the budget for the 2015-16 fiscal year during the budget adoption process.

Reserve Requirements

As noted previously, Senate Bill (SB) 858 (Chapter 32/Statutes 2014) establishes new transparency requirements and contains a provision that will, under certain conditions, place a hard cap on the combined assigned and unassigned unrestricted ending fund balance. While there has been some discussion related to the challenges presented by this legislation, no changes have been made.

Therefore, beginning with budgets adopted by a school district for 2015-16, a district's public hearing for budget adoption must include the following for review and discussion:

- The minimum recommended Reserve for Economic Uncertainties (REU) for each fiscal year identified in the budget;
- The combined assigned and unassigned ending fund balances of the General Fund (Fund 01) and Special Reserve Fund (Fund 17), that are in excess of the minimum recommended REU for each fiscal year; and
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance in excess of the minimum recommended REU for each fiscal year.

In addition, if the maintenance factor is fully repaid, the state funds Proposition 98 under Test I, there is sufficient Proposition 98 funding to support enrollment growth and the statutory COLA, and a deposit has been made into the Proposition 98 reserve, the reserve cap provisions come into effect, and a school district's adopted or revised budget is prohibited from containing a combined assigned or unassigned ending fund balance in excess of either two times (for schools with 400,000 ADA or less) or three times (for schools with 400,001 ADA or more) the minimum required REU. The County Office may waive the prohibition, pursuant to specified conditions, for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances substantiate the need for the additional reserves. Documentation indicating extraordinary fiscal circumstances may include, but is not limited to, multi-year infrastructure or technology projects. The cap on reserves became operative on December 15, 2014.

Because the maintenance factor is not fully repaid and Proposition 98 may not be funded under Test I, it does not appear that the hard cap will be operative for 2015-16. Regardless, the public reporting

requirements will be in effect beginning with the 2015-16 budget year. Given the Board’s currently established reserve amount of 5%, a statement of reasons will be required. As noted previously, most financial advisers support the need for districts to maintain reserves at levels higher than the minimum recommended REU. LACOE concurs with this guidance and states

*County Offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the most recent recession has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3.0 percent reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a given reserve level should be assessed based on the LEA’s own specific circumstances. **There are multiple benefits to carrying higher than minimum reserves.** [Emphasis in original]*

LACOE then goes on to list some of these benefits, including the need for financial flexibility to absorb unanticipated expenditures, protection against one-time outlays such as disasters, protection against state revenue volatility, cash flow, protection against declining enrollment and then states that this is not an exhaustive list and emphasizes the risk represented by state revenue volatility.

MBUSD’s ending fund balance reflects an amount in excess of the minimum reserve requirement in all current budget years.

	2014-15 Estimated Actuals	Preliminary 2015-16 Budget	Projected 2016-17 Budget	Projected 2017-18 Budget
Minimum Reserve for Economic Uncertainties	\$ 2,062,531	\$ 2,066,486	\$ 2,071,709	\$ 2,110,199
Assigned/Unassigned Ending Fund Balance	\$ 9,980,403	\$ 9,296,757	\$ 6,021,172	\$ 3,528,420
Amount Over/Under Minimum REU	\$ 7,917,872	\$ 7,230,271	\$ 3,949,463	\$ 1,418,221

There are a number of factors that substantiate the need for MBUSD to maintain these higher balances:

- There is an ongoing structural deficit which results in declining reserves each year; even with the identified reserve balances, the District will need to develop an expenditure reduction plan for future years.
- In 2014-15 and 2015-16, the District is assigning a portion of local revenue per a joint use agreement with the City of Manhattan Beach, and in 2016-17 and 2018-19, per LACOE’s guidance, the District is assigning that year’s projected gap funding amount to protect itself against fiscal uncertainty and state revenue volatility.
- The Board has established a minimum reserve of 5%, 2% above the minimum REU; in the third year to the abovementioned structural deficit this reserve will need to be reduced to 3%.

- Averaging annual expenses over a 250-day work year, a 3% REU would last 7.5 days; no other expenditures were made, a 3% REU would provide for 9.5 days of payroll.
- Maintaining a healthy reserve allows the District some protection against unanticipated facilities issues, natural disasters, and other unforeseen needs.
- Maintaining a healthy reserve allows the District to avoid borrowing, and the associated costs, to meet cash flow needs.

Retirement Contributions

The Governor’s budget continues to implement his plan for eliminating the estimated \$74.4 billion CalSTRS outstanding liability within the next 32 years, a critical issue in ensuring that the system will be financially solvent and able to fulfill its commitments to current and future retirees. As they did in 2014-15, districts will experience an increase in employer contribution rates in 2015-16 and should plan to do so again in each of the succeeding years through at least 2020-21. In addition, the CalPERS Board continues to project increases to employer contribution rates for its retirement system as well, though through recent action CalPERS has reduced the size of the increase for 2015-16.

The table below reflects the projected increases to employer contribution rates for both CalSTRS and CalPERS. It should be noted that the rates will double over the next six years and that this increase will significantly impact the district’s ability to utilize new LCFF funding to support increased and improved services. In January, School Services estimated that these increased costs will require the investment of nearly 24% of all new LCFF funds provided to districts.

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
CalSTRS	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
CalPERS	11.77%	11.847%	13.05%	16.60%	18.20%	19.90%	20.40%

Mandated Costs

Districts have the option of participating in the Mandate Block Grant program, which provides a per-ADA allocation to offset the costs of state-mandated requirements imposed on districts. Comparing funding under the Mandate Block Grant program with the amount owed to the district under the traditional filing system, it has been determined that, while the receipt of this revenue may be indefinitely delayed, waiting for reimbursement under the traditional system will eventually result in a significantly higher amount of revenue; thus the district has opted not to participate in the Mandate Block Grant program. However, as noted previously, the District may consider participating in the future, depending upon how future one-time disbursements are made and whether district’s individual claim filings are taken into account in determining the amount apportioned to each district.

The 2014-15 State Budget included \$400 million in one-time funds to pay down a portion of the debt owed to districts for mandated cost reimbursement. The distribution of the mandate reimbursement was made on a per-ADA basis, and was apportioned regardless of whether or not the LEA had any prior year claims; MBUSD received \$400,000 in funding through this source. In 2015-16 the Governor’s May Revision includes \$3.5 billion in what is now referred to as one-time unrestricted funds. These funds are

unrestricted, will pay down a portion of the debt to districts for mandated cost reimbursement, and are recommended for use in supporting Common Core State Standards implementation. The Legislative Conference Committee has recommended that this amount be reduced to \$3.3 billion. This represents a reduction from \$601 per ADA to approximately \$567 per ADA. For MBUSD, the revenue amount represented by this range is between \$3.8 million and \$4.0 million. LACOE guidance is that if districts choose to recognize this as additional revenue they should have a contingency or alternative plan in place should these funds fail to materialize. MBUSD has chosen to recognize the additional revenue at the lower level of \$3.8 million. If the one-time funds are provided at the higher rate, the additional revenue will be used to maintain a portion of professional development, services, and supply budgets that are currently projected to be reduced in 2016-17 and 2017-18. If the one-time funds do not materialize, the district's contingency plan will involve reductions in professional development, maintenance, technology, and materials and supply budgets as well as future reductions in staffing.

Principal Apportionment Deferrals

In his revised budget, the Governor continues to propose eliminating all remaining deferrals. LACOE reminds districts that repayment of deferrals provides one-time cash and not additional revenue.

Other Assumptions

Categorical Flexibility that was in place during the recession is now expiring. This includes the ability to reduce the number of instructional days from 180 to 175 along with the associated instructional minutes; in 2015-16 this provision sunsets. MBUSD has maintained 180 instructional days and meets all instructional minutes requirements. In addition, the flexible reduction of required contributions for routine maintenance from 3% to 1% will expire at the end of 2014-15; MBUSD already contributes at least 3% for this purpose. LACOE also notes that while deferred maintenance funding is incorporated within LCFF funding districts are still required to maintain safe, clean and functional environments and recommends that districts "seriously consider setting aside funds in their budget for deferred maintenance activity."

Listed below are additional assumptions provided by the Los Angeles County Office of Education in their June 1, 2015 bulletin (# 4125), to be used in preparation of multiyear budget projections; the district utilizes these figures, with two exceptions. The district assumes flat funding on special education and categorical programs and assumes a higher CPI of 2.5% in 2015-16 and a lower CPI, also of 2.5%, in 2017-18, per prior Board direction.

It is also important to understand that gap funding percentages are not finalized until after the close of the fiscal year, when the state has received final ADA numbers and final revenue numbers; this information is then used to determine the actual amount of funding available and distributed to districts on a per-ADA basis.

**2015-16 UPDATED BUDGET ASSUMPTION GUIDELINES
PROJECTIONS FOR FISCAL YEARS 2014-15 THROUGH 2017-18**

Assumptions must be submitted to support data for the 2015-16 and two subsequent years. The guidelines indicated below are provided to assist you with projections for fiscal years 2015-16, 2016-17, and 2017-18.

LCFF REVENUE	2014-15	2015-16	2016-17	2017-18
Statutory COLA / Net Funded COLA	0.85%	1.02%	1.60%	2.48%
Gap Funding ¹	29.15%	53.08%	37.40%	36.70%
SPECIAL EDUCATION AND CATEGORICAL PROGRAMS	2014-15	2015-16	2016-17	2017-18
COLA for Special Ed and Other Categorical Programs Outside of LCFF (on state and local share only)	0.85%	1.02%	1.60%	2.48%
LOTTERY REVENUE²	2014-15	2015-16	2016-17	2017-18
Unrestricted	\$128.00/ADA	\$128.00/ADA	\$128.00/ADA	\$128.00/ADA
Restricted for Instructional Materials	<u>34.00/ADA</u>	<u>34.00/ADA</u>	<u>34.00/ADA</u>	<u>34.00/ADA</u>
Total Lottery Revenue	\$162.00/ADA	\$162.00/ADA	\$162.00/ADA	\$162.00/ADA
OTHER FACTORS	2014-15	2015-16	2016-17	2017-18
CalSTRS Employer Rates	8.88%	10.73%	12.58%	14.43%
CalPERS Employer Rates	11.771%	11.847%	13.05%	16.60%
Interest Rate for 10-year Treasuries	2.20%	2.50%	2.80%	3.00%
California Consumer Price Index (CPI)	1.80%	2.10%	2.50%	2.90%
Other Expenses (4000s – 6000s)	2013-14+CPI	2014-15+CPI	2015-16+CPI	2016-17+CPI

¹ There is no statutory requirement to provide Gap funding in any year; when projecting LCFF increases in the “out years” it is recommended that districts assign, reserve or otherwise set-aside any projected increase in LCFF revenues as a result of Gap funding or at least have a contingency plan in place if anticipated revenues do not materialize

² Lottery funding is based on actual ADA (e.g., excluding excused absences), multiplied by a statewide excused absence rate of 1.04446. For 2009-10 through 2014-15, 2007-08 ADA is used for Adult Education and ROC/Ps. **No additional lottery funding provided for Adult Education and ROC/P's ADA beginning in 2015-16.**

GENERAL FUND

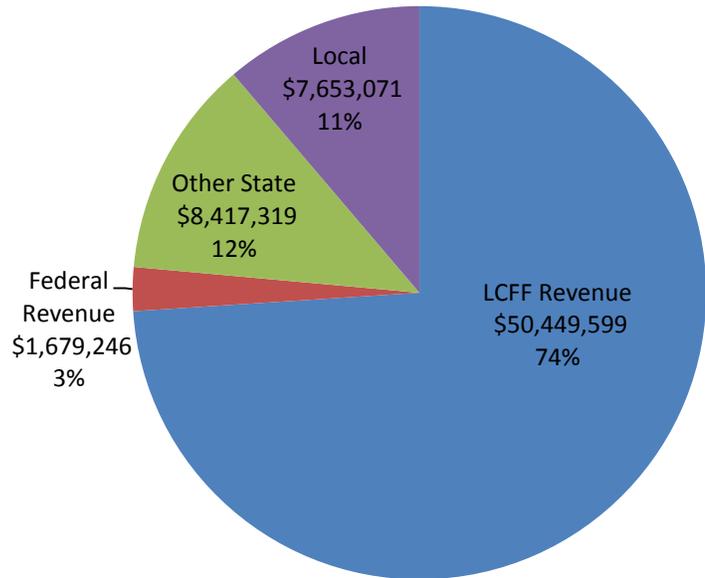
Multi-Year Projection

The district has developed an updated multi-year projection for the current and subsequent two fiscal years. This projection indicates that while the district will end the year with a significant reserve, ongoing deficit spending will result in diminishing ending fund balances and the district will go from approximately 13.5% in its reserve and unassigned balances in the current year to 5.5% in 2016-17.

	2014-15 Estimated Actuals	Preliminary 2015-16 Budget	Projected 2016-17 Budget	Projected 2017-18 Budget
Revenues				
Revenue (LCFF)	\$ 45,885,791	\$ 50,449,599	\$ 52,332,421	\$ 54,398,273
Federal Revenue	\$ 1,408,871	\$ 1,679,246	\$ 1,679,246	\$ 1,679,246
Other State	\$ 5,604,209	\$ 8,417,319	\$ 4,616,629	\$ 4,616,629
Local	\$ 11,416,931	\$ 7,653,071	\$ 7,153,071	\$ 7,153,071
TOTAL REVENUES	\$ 64,315,802	\$ 68,199,235	\$ 65,781,367	\$ 67,847,219
Expenditures				
Certificated Salaries	\$ 30,879,245	\$ 31,677,981	\$ 31,754,229	\$ 31,760,043
Classified Salaries	\$ 9,823,565	\$ 10,210,665	\$ 10,343,404	\$ 10,477,868
Employee Benefits	\$ 11,475,183	\$ 12,470,982	\$ 13,657,402	\$ 14,913,977
Books & Supplies	\$ 4,792,281	\$ 2,596,075	\$ 2,190,552	\$ 1,895,491
Services/Other Operating Expenses	\$ 10,348,027	\$ 9,581,183	\$ 9,298,256	\$ 9,460,713
Other Outgo	\$ 1,534,747	\$ 1,498,608	\$ 1,113,000	\$ 1,113,000
Indirect	\$ (102,000)	\$ (102,000)	\$ (102,000)	\$ (102,000)
Debt Service		\$ 949,387	\$ 802,109	\$ 820,879
TOTAL EXPENSES	\$ 68,751,048	\$ 68,882,881	\$ 69,056,952	\$ 70,339,971
Net Increase/ (decrease)	\$ (4,435,246)	\$ (683,646)	\$ (3,275,585)	\$ (2,492,752)
Fund Balance (Reserves)				
Net beginning fund balance	\$ 14,445,649	\$ 10,010,403	\$ 9,326,757	\$ 6,051,172
Ending Fund Balance	\$ 10,010,403	\$ 9,326,757	\$ 6,051,172	\$ 3,558,420
Non-Spendable				
Revolving Cash	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Stores	\$ (20,000)	\$ (20,000)	\$ (20,000)	\$ (20,000)
Assigned/Designated				
3-year Escrow	\$ 1,500,000	\$ 1,500,000		
Gap Funding Assignment			\$ 1,862,177	\$ 1,409,070
REU (5%)	\$ 3,437,552	\$ 3,444,144	\$ 3,452,848	
REU (3%)				\$ 2,110,199
UNDESIGNATED ENDING BALANCE	\$ 5,042,851	\$ 4,352,613	\$ 706,147	\$ 9,151

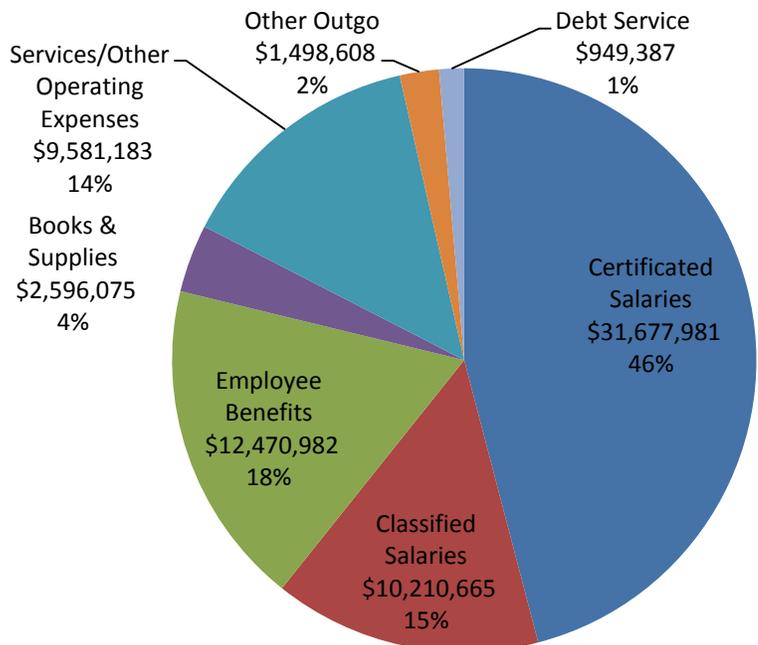
Revenue

The total projected General Fund revenue for 2015-16 is \$68,199,235. This includes a gap closure percentage of 53.08% for LCFF funding, representing a total increase in this category of \$4.6 million. This figure is based on an assumption of relatively stable ADA; the District currently projects an ADA figure of 6733. This number is lower than prior projections, before 2014-15 P2 attendance was certified, but still slightly higher than 2014-15 projected ADA. One-time revenue, which will also be considered mandated cost reimbursement, in the amount of \$3.8 million is also recognized in the budget. Local revenue, projected at \$7.65 million, is lower than the 2014-15 estimated actual revenue in this category because 2014-15 revenue includes one-time contributions from local groups including PTA's, the PTSA, and MBX. While these groups will likely continue to contribute generously in future years, their donations, and the associated expenses that their donations will fund, have not yet been defined.



Expenditures

The total projected General Fund expense for 2015-16 is \$68,882,881. This figure is slightly lower than projected 2014-15 expenses due to the one-time nature of some locally funded expenditures. This is offset by some increases in expenditures as well. As mentioned previously, STRS rates will increase by 1.85% and PERS rates will increase by 0.08%. In addition, health and welfare rates are increasing by an approximated overall 5.3%. In addition, the District has identified required certificated staffing increases in order to support enrollment and student needs and will also be providing for increased classified staffing to support the MCHS instrumental music program. The District is also planning to provide

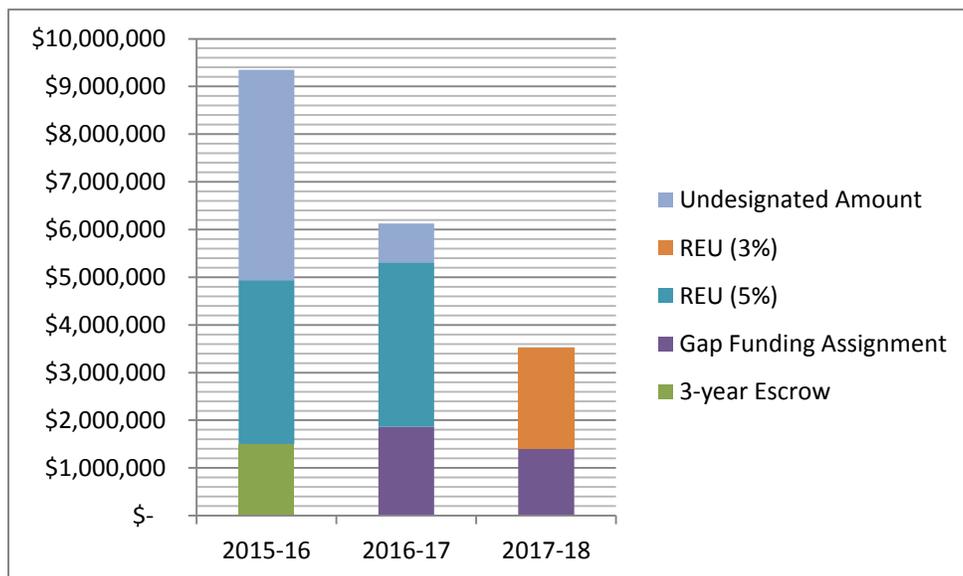


increased LCFF funding to support professional development, as Common Core Funding has now been completely expended, and to provide for the ongoing replenishment of classroom technology throughout all campuses. Due to identified facilities needs, the maintenance budget is also being replenished in order to address long deferred projects. Finally, as LCFF funding grows, including augmentation grants to support class size reduction to 24:1 at the TK-3 level, MBEF is reducing its class size grant and proposing to instead support new programs including professional development, an assessment coordinator, elementary physical education, support for the elementary orchestra program, Mind Up implementation funds, and STEM electives at MBMS.

As noted above, the District anticipates that, along with increased revenue from local sources, it will increase expenditures throughout the year to match that revenue. While this will not impact the ending fund balance, as the increased revenue and increased expenditures will offset each other, it may impact the required REU, as this figure is based upon a percentage of total expenditures. In the 2014-15 fiscal year, this increase was nearly \$2.4 million, which would increase the REU by between \$70,000 and \$120,000. Because these expenses are tied to associated local revenue contributions which are not possible to specify at this time, they are not incorporated into the budget; however it will be important for the District to remain attentive to the potential impact of this annual fluctuation in revenue and expense as it calculates the components of its ending balance and addresses its structural deficit in the coming years.

Ending Fund Balance

As described earlier, the ending fund balance and multiyear projections reflect deficit spending in the current and subsequent two fiscal years ranging from \$683,646 in 2015-16 to \$3.275 million in 2016-17 and \$2.5 million in 2017-18. This will result in declining ending fund balances, beginning with \$10 million in 2014-15 to \$3.6 million in 2017-18. Removing the assigned and reserved portions of this ending fund balance, the district can anticipate ending 2017-18 with a reduced REU of 3% and only \$9,151 in undesignated funds.



This scenario assumes that the funds held in escrow through the district’s agreement with the City of Manhattan Beach will be released in 2016-17. Uncertainty related to future funding levels suggests that ongoing fiscal prudence is advisable, and the district therefore continues to reserve higher than the minimum REU (until 2017-18 when this will no longer be possible) and to assign future gap funding increases. Further, due to the projected depletion of the ending fund balance, the district’s structural deficit will need to be addressed in order to sustain current salary, staffing, and programs beyond the 2017-18 fiscal year.

Ongoing Concerns and Priorities

It should be noted that in future years, the District will need to address a number of funding and expenditure challenges both in the near and long term:

- A projected ongoing structural deficit that may jeopardize the District’s ability to continue to maintain the required reserve for economic uncertainties
- The elimination of EPA (Proposition 30) funding over the years between 2016-17 and 2019-20.
- Ongoing increases to the District’s contribution to benefits for STRS and PERS as these systems address their unfunded liabilities.
- Deferred maintenance needs as buildings and systems age.
- Additional staffing needs, particularly in the area of Maintenance & Operations and Security
- Other program enhancements or additions

OTHER FUNDS

In addition to the General Fund, the District receives revenues and makes expenditures in a number of other funds. Based on current projections, all funds continue to reflect a positive balance.

	Beginning Balance	Revenues	Expenditures	(Deficit)/ Increase	Ending Fund Balance
Cafeteria Fund (Fund 13)	\$1,423,943	\$1,987,500	\$2,223,613	(\$236,113)	\$1,187,830
Deferred Maintenance Fund (Fund 14)	\$88,475	\$490	\$5,000	(\$4,510)	\$83,965
Building Fund (Fund 21)	\$732,309	\$500	\$600,000	(\$599,500)	\$132,810
Capital Facilities Fund (Fund 25)	\$577,760	\$354,000	\$306,000	\$48,000	\$625,780
Capital Projects Fund (Fund 40)	\$3,766,509	\$15,000	\$3,500,000	(\$3,485,000)	\$281,509
Enterprise Fund (Fund 63)	\$802,386	\$3,888,000	\$4,332,146	(\$444,146)	\$358,240
Self Insurance Fund (Fund 67)	\$103,114	\$30,300	\$33,472	(\$3,172)	\$99,942
Retiree Benefit Fund (Fund 71)	\$344,777	\$2000	\$67,900	(\$65,900)	\$278,877

THE BUDGET REPORT

The following pages include the detailed budget documents. The budget format established by the State and LACOE and complies with the Standardized Account Code Structure (SACS) used throughout the state as well as any locally prescribed requirements.

Budget Forms

Each fund is reported separately in the SACS format and provides a columnar view of the adopted, current operating budget, expenditures based on the close of the prescribed reporting period, proposed budget, and the difference between proposed and approved operating budget. In addition to the columnar review of fiscal year change the budget is broken down by description of revenue, expenditures, excess (deficiency of revenue over expenditures), other financing sources, net change to fund balance for the year, and the resulting ending balance based on the beginning balance (prior year closing ending balance). Definitions are as follows:

Revenue: The primary financial source of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditures reimbursement.

Expenditures: The costs of goods delivered or services rendered, whether paid or unpaid, included expenses, provisions for debt. The expenses are to benefit the current fiscal period.

Other Financing Sources/Uses: Reporting of sources includes long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Reporting of uses includes operating transfers out.

Fund Balance: The difference between assets and liabilities. The fund equity of governmental and trust funds.

Criteria and Standards

The criteria and standards were created to develop, review, and assess school district and county office of education budgets and interim financial reports. They are intended to provide a measurement system for fiscal solvency on a periodic basis. The District’s budget is measured against the standards, and a determination of whether the standards have been “met” or “not met” is made; this determination is intended to foster dialog, explanations and more detailed analysis on the part of the Board of Education, Staff, and the County Office in their review. The areas included are:

Standard Categories

1. Fund and Cash Balances
2. Reserves
3. Deficit Spending
4. Average Daily Attendance
5. Enrollment
6. Comparison of Enrollment to ADA
7. Local Control Funding Formula Revenue
8. Salaries and Benefits in Proportion to Expenditures
9. Changes in Other Revenues and Expenditures
10. Facilities Maintenance

Supplemental information

- S-1 Contingent liabilities disclosure
- S-2 Using one time revenues to fund ongoing expenses
- S-3 Contingent revenues due

- S-4 Contribution amounts
- S-5 Long-term commitments disclosure
- S-6 Unfunded liabilities
- S-7 Temporary Interfund Borrowings
- S-8 Status of Labor Agreements Disclosure
- S-9 Status of Other Funds

Additional Fiscal Indicators

- A-1 Negative Cash Flow
- A-2 Independent Position Control
- A-3 Declining Enrollment
- A-4 Charter School Impact
- A-5 Salary increases to COLA
- A-6 Uncapped health benefits
- A-7 Independent financial system
- A-8 Fiscal distress reports
- A-9 Change of CBO or Superintendent in a year

SACS Budget Report

The District's SACS Budget Report has been prepared and is presented simultaneously with the Budget Narrative; the documents are published and posted alongside each other to the Board and to the public.

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: Manhattan Beach Unified School District
Date: June 10, 2015

Place: MBUSD District Office
Date: June 15, 2015
Time: 09:00 AM

Adoption Date: June 16, 2015

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

Contact person for additional information on the budget reports:

Name: Dawnalyn Murakawa-Leopard

Telephone: 310-318-7345 x5943

Title: Assistant Superintendent, Admin Services

E-mail: dmurakawa@mbusd.org

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? 		X
		<ul style="list-style-type: none"> 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:		X
		<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
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? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 16, 2015
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 16, 2015

For additional information on this certification, please contact:

Name: Dawnalyn Murakawa-Leopard

Title: Asst. Supt. Admin Services

Telephone: 310-318-7345 x5943

E-mail: dmurakawa@mbusd.org

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Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	50,449,599.00	3.73%	52,332,421.00	3.95%	54,398,273.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,701,938.00	-80.83%	901,248.00	0.00%	901,248.00
4. Other Local Revenues	8600-8799	1,893,071.00	-26.41%	1,393,071.00	0.00%	1,393,071.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(14,390,355.00)	5.11%	(15,125,255.00)	5.28%	(15,923,220.00)
6. Total (Sum lines A1 thru A5c)		42,654,253.00	-7.39%	39,501,485.00	3.21%	40,769,372.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,228,439.00		23,194,843.00
b. Step & Column Adjustment				301,970.00		301,533.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(335,566.00)		(406,991.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,228,439.00	-0.14%	23,194,843.00	-0.45%	23,089,385.00
2. Classified Salaries						
a. Base Salaries				4,971,607.00		5,036,238.00
b. Step & Column Adjustment				64,631.00		65,471.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,971,607.00	1.30%	5,036,238.00	1.30%	5,101,709.00
3. Employee Benefits	3000-3999	8,557,017.00	6.89%	9,146,415.00	8.62%	9,934,427.00
4. Books and Supplies	4000-4999	1,668,713.00	-21.29%	1,313,483.00	-24.13%	996,495.00
5. Services and Other Operating Expenditures	5000-5999	3,703,022.00	-7.92%	3,409,876.00	1.03%	3,445,123.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,384,995.00	-38.48%	852,109.00	2.20%	870,879.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(175,894.00)	0.00%	(175,894.00)	0.00%	(175,894.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,337,899.00	-1.29%	42,777,070.00	1.13%	43,262,124.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(683,646.00)		(3,275,585.00)		(2,492,752.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,010,402.76		9,326,756.76		6,051,171.76
2. Ending Fund Balance (Sum lines C and D1)		9,326,756.76		6,051,171.76		3,558,419.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,500,000.00				
d. Assigned	9780	0.00		1,862,177.00		1,409,070.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,444,144.00		3,452,848.00		2,110,199.00
2. Unassigned/Unappropriated	9790	4,352,612.76		706,146.76		9,150.76
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		9,326,756.76		6,051,171.76		3,558,419.76

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,444,144.00		3,452,848.00		2,110,199.00
c. Unassigned/Unappropriated	9790	4,352,612.76		706,146.76		9,150.76
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		7,796,756.76		4,158,994.76		2,119,349.76
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide						
Adjustments made to reduce professional development costs in out years.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	1,679,246.00	0.00%	1,679,246.00	0.00%	1,679,246.00
3. Other State Revenues	8300-8599	3,715,381.00	0.00%	3,715,381.00	0.00%	3,715,381.00
4. Other Local Revenues	8600-8799	5,760,000.00	0.00%	5,760,000.00	0.00%	5,760,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	14,390,355.00	5.11%	15,125,255.00	5.28%	15,923,220.00
6. Total (Sum lines A1 thru A5c)		25,544,982.00	2.88%	26,279,882.00	3.04%	27,077,847.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,449,542.00		8,559,386.00
b. Step & Column Adjustment				109,844.00		111,272.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,449,542.00	1.30%	8,559,386.00	1.30%	8,670,658.00
2. Classified Salaries						
a. Base Salaries				5,239,058.00		5,307,166.00
b. Step & Column Adjustment				68,108.00		68,993.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,239,058.00	1.30%	5,307,166.00	1.30%	5,376,159.00
3. Employee Benefits	3000-3999	3,913,965.00	15.25%	4,510,987.00	10.39%	4,979,550.00
4. Books and Supplies	4000-4999	927,362.00	-5.42%	877,069.00	2.50%	898,996.00
5. Services and Other Operating Expenditures	5000-5999	5,878,161.00	0.17%	5,888,380.00	2.16%	6,015,590.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,063,000.00	0.00%	1,063,000.00	0.00%	1,063,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	73,894.00	0.00%	73,894.00	0.00%	73,894.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		25,544,982.00	2.88%	26,279,882.00	3.04%	27,077,847.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		0.13		0.13		0.13
2. Ending Fund Balance (Sum lines C and D1)		0.13		0.13		0.13
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.52		0.13		0.13
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.39)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		0.13		0.13		0.13

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	50,449,599.00	3.73%	52,332,421.00	3.95%	54,398,273.00
2. Federal Revenues	8100-8299	1,679,246.00	0.00%	1,679,246.00	0.00%	1,679,246.00
3. Other State Revenues	8300-8599	8,417,319.00	-45.15%	4,616,629.00	0.00%	4,616,629.00
4. Other Local Revenues	8600-8799	7,653,071.00	-6.53%	7,153,071.00	0.00%	7,153,071.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		68,199,235.00	-3.55%	65,781,367.00	3.14%	67,847,219.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,677,981.00		31,754,229.00
b. Step & Column Adjustment				411,814.00		412,805.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(335,566.00)		(406,991.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,677,981.00	0.24%	31,754,229.00	0.02%	31,760,043.00
2. Classified Salaries						
a. Base Salaries				10,210,665.00		10,343,404.00
b. Step & Column Adjustment				132,739.00		134,464.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,210,665.00	1.30%	10,343,404.00	1.30%	10,477,868.00
3. Employee Benefits	3000-3999	12,470,982.00	9.51%	13,657,402.00	9.20%	14,913,977.00
4. Books and Supplies	4000-4999	2,596,075.00	-15.62%	2,190,552.00	-13.47%	1,895,491.00
5. Services and Other Operating Expenditures	5000-5999	9,581,183.00	-2.95%	9,298,256.00	1.75%	9,460,713.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,447,995.00	-21.77%	1,915,109.00	0.98%	1,933,879.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(102,000.00)	0.00%	(102,000.00)	0.00%	(102,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		68,882,881.00	0.25%	69,056,952.00	1.86%	70,339,971.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(683,646.00)		(3,275,585.00)		(2,492,752.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,010,402.89		9,326,756.89		6,051,171.89
2. Ending Fund Balance (Sum lines C and D1)		9,326,756.89		6,051,171.89		3,558,419.89
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	30,000.00		30,000.00		30,000.00
b. Restricted	9740	0.52		0.13		0.13
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,500,000.00		0.00		0.00
d. Assigned	9780	0.00		1,862,177.00		1,409,070.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,444,144.00		3,452,848.00		2,110,199.00
2. Unassigned/Unappropriated	9790	4,352,612.37		706,146.76		9,150.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,326,756.89		6,051,171.89		3,558,419.89

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,444,144.00		3,452,848.00		2,110,199.00
c. Unassigned/Unappropriated	9790	4,352,612.76		706,146.76		9,150.76
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.39)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,796,756.37		4,158,994.76		2,119,349.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.32%		6.02%		3.01%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		6,741.92		6,736.03		6,736.03
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		68,882,881.00		69,056,952.00		70,339,971.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		68,882,881.00		69,056,952.00		70,339,971.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,066,486.43		2,071,708.56		2,110,199.13
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,066,486.43		2,071,708.56		2,110,199.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	45,885,791.00	0.00	45,885,791.00	50,449,599.00	0.00	50,449,599.00	9.9%
2) Federal Revenue		8100-8299	0.00	1,408,871.00	1,408,871.00	0.00	1,679,246.00	1,679,246.00	19.2%
3) Other State Revenue		8300-8599	1,296,258.00	4,307,951.00	5,604,209.00	4,701,938.00	3,715,381.00	8,417,319.00	50.2%
4) Other Local Revenue		8600-8799	3,177,800.00	8,239,131.00	11,416,931.00	1,893,071.00	5,760,000.00	7,653,071.00	-33.0%
5) TOTAL, REVENUES			50,359,849.00	13,955,953.00	64,315,802.00	57,044,608.00	11,154,627.00	68,199,235.00	6.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	21,652,980.00	9,226,265.00	30,879,245.00	23,228,439.00	8,449,542.00	31,677,981.00	2.6%
2) Classified Salaries		2000-2999	4,769,637.00	5,053,928.00	9,823,565.00	4,971,607.00	5,239,058.00	10,210,665.00	3.9%
3) Employee Benefits		3000-3999	7,580,580.00	3,894,603.00	11,475,183.00	8,557,017.00	3,913,965.00	12,470,982.00	8.7%
4) Books and Supplies		4000-4999	2,273,922.00	3,019,595.00	5,293,517.00	1,668,713.00	927,362.00	2,596,075.00	-51.0%
5) Services and Other Operating Expenditures		5000-5999	3,945,742.00	5,901,049.00	9,846,791.00	3,703,022.00	5,878,161.00	9,581,183.00	-2.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	555,028.00	979,719.00	1,534,747.00	1,384,995.00	1,063,000.00	2,447,995.00	59.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(162,232.00)	60,232.00	(102,000.00)	(175,894.00)	73,894.00	(102,000.00)	0.0%
9) TOTAL, EXPENDITURES			40,615,657.00	28,135,391.00	68,751,048.00	43,337,899.00	25,544,982.00	68,882,881.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,744,192.00	(14,179,438.00)	(4,435,246.00)	13,706,709.00	(14,390,355.00)	(683,646.00)	-84.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,085,154.00)	13,085,154.00	0.00	(14,390,355.00)	14,390,355.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,085,154.00)	13,085,154.00	0.00	(14,390,355.00)	14,390,355.00	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,340,962.00)	(1,094,284.00)	(4,435,246.00)	(683,646.00)	0.00	(683,646.00)	-84.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,351,364.76	1,094,284.13	14,445,648.89	10,010,402.76	0.13	10,010,402.89	-30.7%
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)			13,351,364.76	1,094,284.13	14,445,648.89	10,010,402.76	0.13	10,010,402.89	-30.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,351,364.76	1,094,284.13	14,445,648.89	10,010,402.76	0.13	10,010,402.89	-30.7%
2) Ending Balance, June 30 (E + F1e)			10,010,402.76	0.13	10,010,402.89	9,326,756.76	0.13	9,326,756.89	-6.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.52	0.52	0.00	0.52	0.52	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	1,500,000.00	0.00	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.0%
Funds Held in Escrow 2015-16	0000	9760				500,000.00		500,000.00	
Funds Held in Escrow 2016-17	0000	9760				500,000.00		500,000.00	
Funds Held in Escrow 2017-18	0000	9760				500,000.00		500,000.00	
Funds held in escrow 2015-16	0000	9760	500,000.00		500,000.00				
Funds held in escrow 2016-17	0000	9760	500,000.00		500,000.00				
Funds held in escrow 2017-18	0000	9760	500,000.00		500,000.00				
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,437,552.00	0.00	3,437,552.00	3,444,144.00	0.00	3,444,144.00	0.2%
Unassigned/Unappropriated Amount		9790	5,042,850.76	(0.39)	5,042,850.37	4,352,612.76	(0.39)	4,352,612.37	-13.7%

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

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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	10,097,907.00	0.00	10,097,907.00	14,661,715.00	0.00	14,661,715.00	45.2%
Education Protection Account State Aid - Current Year		8012	6,808,439.00	0.00	6,808,439.00	6,808,439.00	0.00	6,808,439.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	201,054.00	0.00	201,054.00	0.00	0.00	0.00	-100.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	13.00	0.00	13.00	0.00	0.00	0.00	-100.0%
County & District Taxes Secured Roll Taxes		8041	26,034,251.00	0.00	26,034,251.00	28,979,445.00	0.00	28,979,445.00	11.3%
Unsecured Roll Taxes		8042	1,051,233.00	0.00	1,051,233.00	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8043	1,420,619.00	0.00	1,420,619.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	257,544.00	0.00	257,544.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentator Fund (ERAF)		8045	5,691.00	0.00	5,691.00	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,040.00	0.00	9,040.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			45,885,791.00	0.00	45,885,791.00	50,449,599.00	0.00	50,449,599.00	9.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			45,885,791.00	0.00	45,885,791.00	50,449,599.00	0.00	50,449,599.00	9.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	941,656.00	941,656.00	0.00	902,721.00	902,721.00	-4.1%
Special Education Discretionary Grants		8182	0.00	147,527.00	147,527.00	0.00	479,738.00	479,738.00	225.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		214,412.00	214,412.00		214,412.00	214,412.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		105,276.00	105,276.00		82,375.00	82,375.00	-21.8%
NCLB: Title III, Immigrant Education 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		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	1,408,871.00	1,408,871.00	0.00	1,679,246.00	1,679,246.00	19.2%
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		2,376,803.00	2,376,803.00		2,376,803.00	2,376,803.00	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	404,354.00	0.00	404,354.00	3,800,690.00	0.00	3,800,690.00	839.9%
Lottery - Unrestricted and Instructional Materials		8560	891,904.00	236,912.00	1,128,816.00	901,248.00	239,394.00	1,140,642.00	1.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

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)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		501,236.00	501,236.00		238,395.00	238,395.00	-52.4%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Educator	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,193,000.00	1,193,000.00	0.00	860,789.00	860,789.00	-27.8%
TOTAL, OTHER STATE REVENUE			1,296,258.00	4,307,951.00	5,604,209.00	4,701,938.00	3,715,381.00	8,417,319.00	50.2%

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	1,432,450.00	0.00	1,432,450.00	1,318,071.00	0.00	1,318,071.00	-8.0%
Interest		8660	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	631,452.00	40,000.00	671,452.00	0.00	40,000.00	40,000.00	-94.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	74,008.00	0.00	74,008.00	75,000.00	0.00	75,000.00	1.3%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

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)	
(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	989,890.00	8,128,331.00	9,118,221.00	500,000.00	5,720,000.00	6,220,000.00	-31.8%
Tuition		8710	0.00	70,800.00	70,800.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		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			3,177,800.00	8,239,131.00	11,416,931.00	1,893,071.00	5,760,000.00	7,653,071.00	-33.0%
TOTAL, REVENUES			50,359,849.00	13,955,953.00	64,315,802.00	57,044,608.00	11,154,627.00	68,199,235.00	6.0%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,555,961.00	6,603,979.00	26,159,940.00	20,769,973.00	5,935,230.00	26,705,203.00	2.1%
Certificated Pupil Support Salaries		1200	142,683.00	2,100,064.00	2,242,747.00	223,845.00	1,985,302.00	2,209,147.00	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,945,306.00	487,222.00	2,432,528.00	2,108,004.00	469,010.00	2,577,014.00	5.9%
Other Certificated Salaries		1900	9,030.00	35,000.00	44,030.00	126,617.00	60,000.00	186,617.00	323.8%
TOTAL, CERTIFICATED SALARIES			21,652,980.00	9,226,265.00	30,879,245.00	23,228,439.00	8,449,542.00	31,677,981.00	2.6%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	346,695.00	3,398,064.00	3,744,759.00	374,221.00	3,658,077.00	4,032,298.00	7.7%
Classified Support Salaries		2200	2,037,697.00	1,307,707.00	3,345,404.00	2,131,194.00	1,269,355.00	3,400,549.00	1.6%
Classified Supervisors' and Administrators' Salaries		2300	261,734.00	96,166.00	357,900.00	371,634.00	96,166.00	467,800.00	30.7%
Clerical, Technical and Office Salaries		2400	2,123,411.00	251,991.00	2,375,402.00	2,094,408.00	215,460.00	2,309,868.00	-2.8%
Other Classified Salaries		2900	100.00	0.00	100.00	150.00	0.00	150.00	50.0%
TOTAL, CLASSIFIED SALARIES			4,769,637.00	5,053,928.00	9,823,565.00	4,971,607.00	5,239,058.00	10,210,665.00	3.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,061,539.00	724,645.00	2,786,184.00	2,577,890.00	757,007.00	3,334,897.00	19.7%
PERS		3201-3202	516,770.00	562,628.00	1,079,398.00	561,251.00	581,759.00	1,143,010.00	5.9%
OASDI/Medicare/Alternative		3301-3302	688,561.00	498,925.00	1,187,486.00	718,131.00	489,791.00	1,207,922.00	1.7%
Health and Welfare Benefits		3401-3402	3,510,599.00	1,749,148.00	5,259,747.00	3,872,021.00	1,754,171.00	5,626,192.00	7.0%
Unemployment Insurance		3501-3502	13,531.00	6,586.00	20,117.00	14,475.00	6,099.00	20,574.00	2.3%
Workers' Compensation		3601-3602	737,080.00	352,671.00	1,089,751.00	780,249.00	325,138.00	1,105,387.00	1.4%
OPEB, Allocated		3701-3702	33,000.00	0.00	33,000.00	33,000.00	0.00	33,000.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,500.00	0.00	19,500.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			7,580,580.00	3,894,603.00	11,475,183.00	8,557,017.00	3,913,965.00	12,470,982.00	8.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	570,000.00	223,419.00	793,419.00	186,417.00	239,394.00	425,811.00	-46.3%
Books and Other Reference Materials		4200	253,718.00	0.00	253,718.00	9,259.00	0.00	9,259.00	-96.4%
Materials and Supplies		4300	1,086,595.00	1,303,825.00	2,390,420.00	1,017,746.00	369,135.00	1,386,881.00	-42.0%

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)	
Noncapitalized Equipment		4400	363,609.00	1,492,351.00	1,855,960.00	455,291.00	318,833.00	774,124.00	-58.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,273,922.00	3,019,595.00	5,293,517.00	1,668,713.00	927,362.00	2,596,075.00	-51.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	3,781,778.00	3,781,778.00	0.00	3,844,352.00	3,844,352.00	1.7%
Travel and Conferences		5200	191,758.00	115,488.00	307,246.00	204,831.00	30,775.00	235,606.00	-23.3%
Dues and Memberships		5300	20,503.00	1,329.00	21,832.00	6,577.00	100.00	6,677.00	-69.4%
Insurance		5400 - 5450	695,316.00	0.00	695,316.00	712,699.00	0.00	712,699.00	2.5%
Operations and Housekeeping Services		5500	1,270,000.00	0.00	1,270,000.00	674,113.00	0.00	674,113.00	-46.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	312,800.00	280,729.00	593,529.00	484,217.00	510,600.00	994,817.00	67.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,341,165.00	1,713,525.00	3,054,690.00	1,515,585.00	1,483,334.00	2,998,919.00	-1.8%
Communications		5900	114,200.00	8,200.00	122,400.00	105,000.00	9,000.00	114,000.00	-6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,945,742.00	5,901,049.00	9,846,791.00	3,703,022.00	5,878,161.00	9,581,183.00	-2.7%

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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	13,000.00	13,000.00	New
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	50,000.00	974,000.00	1,024,000.00	50,000.00	1,050,000.00	1,100,000.00	7.4%
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	483,365.00	0.00	483,365.00	385,608.00	0.00	385,608.00	-20.2%
All Other Transfers		7281-7283	21,663.00	5,719.00	27,382.00	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)	
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	356,675.00	0.00	356,675.00	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	592,712.00	0.00	592,712.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			555,028.00	979,719.00	1,534,747.00	1,384,995.00	1,063,000.00	2,447,995.00	59.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(60,232.00)	60,232.00	0.00	(73,894.00)	73,894.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(102,000.00)	0.00	(102,000.00)	(102,000.00)	0.00	(102,000.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(162,232.00)	60,232.00	(102,000.00)	(175,894.00)	73,894.00	(102,000.00)	0.0%
TOTAL, EXPENDITURES			40,615,657.00	28,135,391.00	68,751,048.00	43,337,899.00	25,544,982.00	68,882,881.00	0.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments 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%

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)	
(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	(13,085,154.00)	13,085,154.00	0.00	(14,390,355.00)	14,390,355.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,085,154.00)	13,085,154.00	0.00	(14,390,355.00)	14,390,355.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(13,085,154.00)	13,085,154.00	0.00	(14,390,355.00)	14,390,355.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	45,885,791.00	0.00	45,885,791.00	50,449,599.00	0.00	50,449,599.00	9.9%
2) Federal Revenue		8100-8299	0.00	1,408,871.00	1,408,871.00	0.00	1,679,246.00	1,679,246.00	19.2%
3) Other State Revenue		8300-8599	1,296,258.00	4,307,951.00	5,604,209.00	4,701,938.00	3,715,381.00	8,417,319.00	50.2%
4) Other Local Revenue		8600-8799	3,177,800.00	8,239,131.00	11,416,931.00	1,893,071.00	5,760,000.00	7,653,071.00	-33.0%
5) TOTAL, REVENUES			50,359,849.00	13,955,953.00	64,315,802.00	57,044,608.00	11,154,627.00	68,199,235.00	6.0%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		25,953,315.00	17,536,320.00	43,489,635.00	28,076,530.00	15,709,046.00	43,785,576.00	0.7%
2) Instruction - Related Services	2000-2999		4,463,175.00	2,508,034.00	6,971,209.00	4,592,051.00	1,841,282.00	6,433,333.00	-7.7%
3) Pupil Services	3000-3999		630,096.00	3,812,554.00	4,442,650.00	724,353.00	3,683,039.00	4,407,392.00	-0.8%
4) Ancillary Services	4000-4999		263,517.00	42,500.00	306,017.00	255,080.00	0.00	255,080.00	-16.6%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,249,780.00	712,582.00	4,962,362.00	4,037,585.00	750,188.00	4,787,773.00	-3.5%
8) Plant Services	8000-8999		4,500,746.00	2,543,682.00	7,044,428.00	4,267,305.00	2,498,427.00	6,765,732.00	-4.0%
9) Other Outgo	9000-9999	Except 7600-7699	555,028.00	979,719.00	1,534,747.00	1,384,995.00	1,063,000.00	2,447,995.00	59.5%
10) TOTAL, EXPENDITURES			40,615,657.00	28,135,391.00	68,751,048.00	43,337,899.00	25,544,982.00	68,882,881.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,744,192.00	(14,179,438.00)	(4,435,246.00)	13,706,709.00	(14,390,355.00)	(683,646.00)	-84.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,085,154.00)	13,085,154.00	0.00	(14,390,355.00)	14,390,355.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(13,085,154.00)	13,085,154.00	0.00	(14,390,355.00)	14,390,355.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,340,962.00)	(1,094,284.00)	(4,435,246.00)	(683,646.00)	0.00	(683,646.00)	-84.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,351,364.76	1,094,284.13	14,445,648.89	10,010,402.76	0.13	10,010,402.89	-30.7%
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)			13,351,364.76	1,094,284.13	14,445,648.89	10,010,402.76	0.13	10,010,402.89	-30.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,351,364.76	1,094,284.13	14,445,648.89	10,010,402.76	0.13	10,010,402.89	-30.7%
2) Ending Balance, June 30 (E + F1e)			10,010,402.76	0.13	10,010,402.89	9,326,756.76	0.13	9,326,756.89	-6.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.52	0.52	0.00	0.52	0.52	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
Funds Held in Escrow 2015-16	0000	9760				500,000.00		500,000.00	
Funds Held in Escrow 2016-17	0000	9760				500,000.00		500,000.00	
Funds Held in Escrow 2017-18	0000	9760				500,000.00		500,000.00	
Funds held in escrow 2015-16	0000	9760	500,000.00		500,000.00				
Funds held in escrow 2016-17	0000	9760	500,000.00		500,000.00				
Funds held in escrow 2017-18	0000	9760	500,000.00		500,000.00				
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,437,552.00	0.00	3,437,552.00	3,444,144.00	0.00	3,444,144.00	0.2%
Unassigned/Unappropriated Amount		9790	5,042,850.76	(0.39)	5,042,850.37	4,352,612.76	(0.39)	4,352,612.37	-13.7%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Estimated Actuals</u>	<u>2015-16 Budget</u>
6300	Lottery: Instructional Materials	0.23	0.23
7405	Common Core State Standards Implementation	0.29	0.29
Total, Restricted Balance		<u>0.52</u>	<u>0.52</u>

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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	175,000.00	175,000.00	0.0%
3) Other State Revenue		8300-8599	7,500.00	7,500.00	0.0%
4) Other Local Revenue		8600-8799	1,805,000.00	1,805,000.00	0.0%
5) TOTAL, REVENUES			1,987,500.00	1,987,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	843,795.00	901,775.00	6.9%
3) Employee Benefits		3000-3999	283,037.00	321,478.00	13.6%
4) Books and Supplies		4000-4999	873,100.00	873,100.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,260.00	25,260.00	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	102,000.00	102,000.00	0.0%
9) TOTAL, EXPENDITURES			2,127,192.00	2,223,613.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(139,692.00)	(236,113.00)	69.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,692.00)	(236,113.00)	69.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,563,634.69	1,423,942.69	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,563,634.69	1,423,942.69	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,563,634.69	1,423,942.69	-8.9%
2) Ending Balance, June 30 (E + F1e)			1,423,942.69	1,187,829.69	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,423,942.69	1,187,829.69	-16.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	175,000.00	175,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			175,000.00	175,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	7,500.00	7,500.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,500.00	7,500.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,800,000.00	1,800,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,805,000.00	1,805,000.00	0.0%
TOTAL, REVENUES			1,987,500.00	1,987,500.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	691,655.00	714,907.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	85,488.00	89,044.00	4.2%
Clerical, Technical and Office Salaries		2400	57,652.00	88,824.00	54.1%
Other Classified Salaries		2900	9,000.00	9,000.00	0.0%
TOTAL, CLASSIFIED SALARIES			843,795.00	901,775.00	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	72,436.00	84,785.00	17.0%
OASDI/Medicare/Alternative		3301-3302	63,575.00	70,793.00	11.4%
Health and Welfare Benefits		3401-3402	124,344.00	140,570.00	13.0%
Unemployment Insurance		3501-3502	418.00	464.00	11.0%
Workers' Compensation		3601-3602	22,264.00	24,866.00	11.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			283,037.00	321,478.00	13.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	2,500.00	0.0%
Noncapitalized Equipment		4400	4,100.00	4,100.00	0.0%
Food		4700	866,500.00	866,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			873,100.00	873,100.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,260.00	23,260.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,260.00	25,260.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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	102,000.00	102,000.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			102,000.00	102,000.00	0.0%
TOTAL, EXPENDITURES			2,127,192.00	2,223,613.00	4.5%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	175,000.00	175,000.00	0.0%
3) Other State Revenue		8300-8599	7,500.00	7,500.00	0.0%
4) Other Local Revenue		8600-8799	1,805,000.00	1,805,000.00	0.0%
5) TOTAL, REVENUES			1,987,500.00	1,987,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,025,192.00	2,121,613.00	4.8%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		102,000.00	102,000.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,127,192.00	2,223,613.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(139,692.00)	(236,113.00)	69.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(139,692.00)	(236,113.00)	69.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,563,634.69	1,423,942.69	-8.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,563,634.69	1,423,942.69	-8.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,563,634.69	1,423,942.69	-8.9%
2) Ending Balance, June 30 (E + F1e)			1,423,942.69	1,187,829.69	-16.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,423,942.69	1,187,829.69	-16.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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	490.00	490.00	0.0%
5) TOTAL, REVENUES			490.00	490.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,761.00	5,000.00	-83.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,761.00	5,000.00	-83.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,271.00)	(4,510.00)	-84.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,271.00)	(4,510.00)	-84.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,745.62	88,474.62	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,745.62	88,474.62	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,745.62	88,474.62	-24.9%
2) Ending Balance, June 30 (E + F1e)			88,474.62	83,964.62	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	88,474.62	83,964.62	-5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
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	490.00	490.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			490.00	490.00	0.0%
TOTAL, REVENUES			490.00	490.00	0.0%

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	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,761.00	5,000.00	-83.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,761.00	5,000.00	-83.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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			29,761.00	5,000.00	-83.2%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	490.00	490.00	0.0%
5) TOTAL, REVENUES			490.00	490.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		29,761.00	5,000.00	-83.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			29,761.00	5,000.00	-83.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(29,271.00)	(4,510.00)	-84.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(29,271.00)	(4,510.00)	-84.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	117,745.62	88,474.62	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			117,745.62	88,474.62	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			117,745.62	88,474.62	-24.9%
2) Ending Balance, June 30 (E + F1e)			88,474.62	83,964.62	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	88,474.62	83,964.62	-5.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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 Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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

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

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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	35,000.00	500.00	-98.6%
5) TOTAL, REVENUES			35,000.00	500.00	-98.6%
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	48,598.00	0.00	-100.0%
6) Capital Outlay		6000-6999	9,701,648.00	600,000.00	-93.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,750,246.00	600,000.00	-93.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,715,246.00)	(599,500.00)	-93.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(9,715,246.00)	(599,500.00)	-93.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,447,555.77	732,309.77	-93.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,447,555.77	732,309.77	-93.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,447,555.77	732,309.77	-93.0%
2) Ending Balance, June 30 (E + F1e)			732,309.77	132,809.77	-81.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			11,642.15	11,642.15	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	720,667.62	121,167.62	-83.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	35,000.00	500.00	-98.6%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
		8699	0.00	0.00	0.0%
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	500.00	-98.6%
TOTAL, REVENUES			35,000.00	500.00	-98.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
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	792.00	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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	47,806.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,598.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,701,648.00	600,000.00	-93.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,701,648.00	600,000.00	-93.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,750,246.00	600,000.00	-93.8%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,000.00	500.00	-98.6%
5) TOTAL, REVENUES			35,000.00	500.00	-98.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,750,246.00	600,000.00	-93.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,750,246.00	600,000.00	-93.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,715,246.00)	(599,500.00)	-93.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,715,246.00)	(599,500.00)	-93.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	10,447,555.77	732,309.77	-93.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			10,447,555.77	732,309.77	-93.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			10,447,555.77	732,309.77	-93.0%
2) Ending Balance, June 30 (E + F1e)					
			732,309.77	132,809.77	-81.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	11,642.15	11,642.15	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	720,667.62	121,167.62	-83.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	11,642.15	11,642.15
Total, Restricted Balance		<u>11,642.15</u>	<u>11,642.15</u>

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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	654,000.00	354,000.00	-45.9%
5) TOTAL, REVENUES			654,000.00	354,000.00	-45.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	13,741.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	205.00	0.00	-100.0%
4) Books and Supplies		4000-4999	100,000.00	200,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	520,000.00	106,000.00	-79.6%
6) Capital Outlay		6000-6999	120,000.00	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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			753,946.00	306,000.00	-59.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(99,946.00)	48,000.00	-148.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(99,946.00)	48,000.00	-148.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	677,706.59	577,760.59	-14.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			677,706.59	577,760.59	-14.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			677,706.59	577,760.59	-14.7%
2) Ending Balance, June 30 (E + F1e)			577,760.59	625,760.59	8.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	577,760.59	625,760.59	8.3%
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	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	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	650,000.00	350,000.00	-46.2%
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			654,000.00	354,000.00	-45.9%
TOTAL, REVENUES			654,000.00	354,000.00	-45.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	13,741.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			13,741.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	139.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.00	0.00	-100.0%
Workers' Compensation		3601-3602	42.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			205.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	50,000.00	200,000.00	300.0%
TOTAL, BOOKS AND SUPPLIES			100,000.00	200,000.00	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%
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	250,000.00	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	270,000.00	106,000.00	-60.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			520,000.00	106,000.00	-79.6%
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	120,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,000.00	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%
TOTAL, EXPENDITURES			753,946.00	306,000.00	-59.4%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	654,000.00	354,000.00	-45.9%
5) TOTAL, REVENUES			654,000.00	354,000.00	-45.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		633,946.00	306,000.00	-51.7%
8) Plant Services	8000-8999		120,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			753,946.00	306,000.00	-59.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(99,946.00)	48,000.00	-148.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(99,946.00)	48,000.00	-148.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	677,706.59	577,760.59	-14.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			677,706.59	577,760.59	-14.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			677,706.59	577,760.59	-14.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	577,760.59	625,760.59	8.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	253,063.00	0.00	-100.0%
6) Capital Outlay		6000-6999	347,625.00	3,500,000.00	906.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			600,688.00	3,500,000.00	482.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(585,688.00)	(3,485,000.00)	495.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(585,688.00)	(3,485,000.00)	495.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,352,197.09	3,766,509.09	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,352,197.09	3,766,509.09	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,352,197.09	3,766,509.09	-13.5%
2) Ending Balance, June 30 (E + F1e)			3,766,509.09	281,509.09	-92.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,766,509.09	281,509.09	-92.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	15,000.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.0%
TOTAL, REVENUES			15,000.00	15,000.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	208,390.00	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	44,673.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			253,063.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	173,991.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	173,634.00	3,500,000.00	1915.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			347,625.00	3,500,000.00	906.8%
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			600,688.00	3,500,000.00	482.7%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	0.0%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		600,688.00	3,500,000.00	482.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			600,688.00	3,500,000.00	482.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(585,688.00)	(3,485,000.00)	495.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(585,688.00)	(3,485,000.00)	495.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,352,197.09	3,766,509.09	-13.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,352,197.09	3,766,509.09	-13.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,352,197.09	3,766,509.09	-13.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	3,766,509.09	281,509.09	-92.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

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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	9,960,318.00	11,950,541.00	20.0%
5) TOTAL, REVENUES			9,960,318.00	11,950,541.00	20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,575,561.00	12,535,774.00	18.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,575,561.00	12,535,774.00	18.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(615,243.00)	(585,233.00)	-4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(615,243.00)	(585,233.00)	-4.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,932,167.00	10,316,924.00	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,932,167.00	10,316,924.00	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,932,167.00	10,316,924.00	-5.6%
2) Ending Balance, June 30 (E + F1e)			10,316,924.00	9,731,691.00	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,316,924.00	9,731,691.00	-5.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	9,532,497.00	11,532,497.00	21.0%
Unsecured Roll		8612	176,103.00	176,103.00	0.0%
Prior Years' Taxes		8613	111,933.00	111,933.00	0.0%
Supplemental Taxes		8614	130,008.00	130,008.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	9,777.00	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			9,960,318.00	11,950,541.00	20.0%
TOTAL, REVENUES			9,960,318.00	11,950,541.00	20.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	6,712,038.00	8,672,251.00	29.2%
Bond Interest and Other Service Charges		7434	3,863,523.00	3,863,523.00	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)			10,575,561.00	12,535,774.00	18.5%
TOTAL, EXPENDITURES			10,575,561.00	12,535,774.00	18.5%

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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,960,318.00	11,950,541.00	20.0%
5) TOTAL, REVENUES			9,960,318.00	11,950,541.00	20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,575,561.00	12,535,774.00	18.5%
10) TOTAL, EXPENDITURES			10,575,561.00	12,535,774.00	18.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(615,243.00)	(585,233.00)	-4.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(615,243.00)	(585,233.00)	-4.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,932,167.00	10,316,924.00	-5.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,932,167.00	10,316,924.00	-5.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,932,167.00	10,316,924.00	-5.6%
2) Ending Balance, June 30 (E + F1e)			10,316,924.00	9,731,691.00	-5.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	10,316,924.00	9,731,691.00	-5.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,388,000.00	3,888,000.00	14.8%
5) TOTAL, REVENUES			3,388,000.00	3,888,000.00	14.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,171,402.00	1,269,637.00	8.4%
2) Classified Salaries		2000-2999	781,873.00	829,167.00	6.0%
3) Employee Benefits		3000-3999	779,202.00	817,828.00	5.0%
4) Books and Supplies		4000-4999	293,350.00	300,723.00	2.5%
5) Services and Other Operating Expenses		5000-5999	1,331,050.00	1,114,791.00	-16.2%
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			4,356,877.00	4,332,146.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(968,877.00)	(444,146.00)	-54.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(968,877.00)	(444,146.00)	-54.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,771,262.94	802,385.94	-54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,771,262.94	802,385.94	-54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,771,262.94	802,385.94	-54.7%
2) Ending Net Position, June 30 (E + F1e)			802,385.94	358,239.94	-55.4%
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	802,385.94	358,239.94	-55.4%

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) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	3,378,000.00	3,878,000.00	14.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,388,000.00	3,888,000.00	14.8%
TOTAL, REVENUES			3,388,000.00	3,888,000.00	14.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,054,584.00	1,146,903.00	8.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,818.00	122,734.00	5.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,171,402.00	1,269,637.00	8.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	456,970.00	488,798.00	7.0%
Classified Support Salaries		2200	163,810.00	173,246.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	161,093.00	167,123.00	3.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			781,873.00	829,167.00	6.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	67,629.00	80,394.00	18.9%
PERS		3201-3202	149,541.00	160,591.00	7.4%
OASDI/Medicare/Alternative		3301-3302	105,678.00	114,916.00	8.7%
Health and Welfare Benefits		3401-3402	403,617.00	404,734.00	0.3%
Unemployment Insurance		3501-3502	973.00	1,049.00	7.8%
Workers' Compensation		3601-3602	51,764.00	56,144.00	8.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			779,202.00	817,828.00	5.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	154,900.00	158,810.00	2.5%
Noncapitalized Equipment		4400	10,750.00	11,019.00	2.5%
Food		4700	127,700.00	130,894.00	2.5%
TOTAL, BOOKS AND SUPPLIES			293,350.00	300,723.00	2.5%

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	5,250.00	5,379.00	2.5%
Dues and Memberships		5300	2,400.00	2,400.00	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	1,095,150.00	1,098,112.00	0.3%
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	220,750.00	7,400.00	-96.6%
Communications		5900	7,500.00	1,500.00	-80.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,331,050.00	1,114,791.00	-16.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			4,356,877.00	4,332,146.00	-0.6%

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	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)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,388,000.00	3,888,000.00	14.8%
5) TOTAL, REVENUES			3,388,000.00	3,888,000.00	14.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		4,356,877.00	4,332,146.00	-0.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			4,356,877.00	4,332,146.00	-0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(968,877.00)	(444,146.00)	-54.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(968,877.00)	(444,146.00)	-54.2%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,771,262.94	802,385.94	-54.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,771,262.94	802,385.94	-54.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,771,262.94	802,385.94	-54.7%
2) Ending Net Position, June 30 (E + F1e)			802,385.94	358,239.94	-55.4%
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	802,385.94	358,239.94	-55.4%

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

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	67,900.00	67,900.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			67,900.00	67,900.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,900.00)	(65,900.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(65,900.00)	(65,900.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	410,677.29	344,777.29	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			410,677.29	344,777.29	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			410,677.29	344,777.29	-16.0%
2) Ending Net Position, June 30 (E + F1e)			344,777.29	278,877.29	-19.1%
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	344,777.29	278,877.29	-19.1%

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) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
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)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	67,900.00	67,900.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			67,900.00	67,900.00	0.0%
TOTAL, EXPENSES			67,900.00	67,900.00	0.0%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000.00	2,000.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		67,900.00	67,900.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			67,900.00	67,900.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(65,900.00)	(65,900.00)	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(65,900.00)	(65,900.00)	0.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	410,677.29	344,777.29	-16.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			410,677.29	344,777.29	-16.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			410,677.29	344,777.29	-16.0%
2) Ending Net Position, June 30 (E + F1e)			344,777.29	278,877.29	-19.1%
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	344,777.29	278,877.29	-19.1%

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

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Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
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)	6,715.00	6,733.00	6,733.00	6,733.28	6,733.28	6,733.28
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)	6,715.00	6,733.00	6,733.00	6,733.28	6,733.28	6,733.28
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	8.64	8.64	8.64	8.64	8.64	8.64
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)	8.64	8.64	8.64	8.64	8.64	8.64
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	6,723.64	6,741.64	6,741.64	6,741.92	6,741.92	6,741.92
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF JUNE										
A. BEGINNING CASH			8,975,799.61	1,753,159.61	5,144,919.61	5,081,679.61	2,988,479.61	269,754.61	10,715,531.61	14,988,620.61
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		730,586.00	730,586.00	3,021,664.00	1,319,554.00	1,319,554.00	3,021,664.00	1,319,554.00	1,319,554.00
Property Taxes	8020-8079			1,414,147.00			485,354.00	11,463,296.00	2,898,141.00	1,314,966.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			32,459.00	(14,901.00)			41,064.00		44,452.00
Other State Revenue	8300-8599			498,368.00	177,816.00	1,111,951.00		927,392.00	1,813,530.00	1,072,908.00
Other Local Revenue	8600-8799				988,750.00	845,000.00	845,000.00	663,750.00	520,000.00	520,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			730,586.00	2,675,560.00	4,173,329.00	3,276,505.00	2,649,908.00	16,117,166.00	6,551,225.00	4,271,880.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		30,067.00	232,826.00	2,958,538.00	2,890,758.00	2,747,416.00	2,862,652.00	3,261,781.00	2,834,238.00
Classified Salaries	2000-2999		61,979.00	445,685.00	701,418.00	839,948.00	882,994.00	831,488.00	885,068.00	894,365.00
Employee Benefits	3000-3999		39,989.00	140,626.00	607,761.00	1,144,963.00	1,139,486.00	1,143,027.00	1,212,273.00	1,151,306.00
Books and Supplies	4000-4999		64,633.00	181,474.00	307,845.00	251,065.00	60,585.00	44,801.00	235,417.00	127,492.00
Services	5000-5999		193,338.00	930,101.00	523,340.00	420,344.00	538,152.00	789,421.00	465,040.00	1,184,414.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		949,387.00			332,657.00			195,165.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,339,393.00	1,930,712.00	5,098,902.00	5,879,735.00	5,368,633.00	5,671,389.00	6,254,744.00	6,191,815.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,000.00								
Accounts Receivable	9200-9299	(604,459.00)		2,646,912.00	862,333.00	510,030.00			3,976,608.00	
Due From Other Funds	9310									
Stores	9320	(14,243.00)								
Prepaid Expenditures	9330	(4,139.00)								
Other Current Assets	9340	(47,229.00)								
Deferred Outflows of Resources	9490									
SUBTOTAL			(660,070.00)	0.00	2,646,912.00	862,333.00	510,030.00	0.00	3,976,608.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	540,479.00	6,613,833.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			540,479.00	6,613,833.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			(1,200,549.00)	(6,613,833.00)	2,646,912.00	862,333.00	510,030.00	0.00	3,976,608.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(7,222,640.00)	3,391,760.00	(63,240.00)	(2,093,200.00)	(2,718,725.00)	10,445,777.00	4,273,089.00	(1,919,935.00)
F. ENDING CASH (A + E)			1,753,159.61	5,144,919.61	5,081,679.61	2,988,479.61	269,754.61	10,715,531.61	14,988,620.61	13,068,685.61
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		13,068,685.61	12,042,822.61	17,085,430.61	13,104,733.61				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,021,664.00	1,319,554.00	1,319,554.00	1,702,110.00	1,324,556.00		21,470,154.00	21,470,154.00
Property Taxes	8020-8079	44,752.00	8,282,283.00	(22,899.00)	3,099,405.00			28,979,445.00	28,979,445.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	567,390.00	400,872.00			607,909.00		1,679,245.00	1,679,246.00
Other State Revenue	8300-8599	176,317.00	684,459.00	659,385.00		1,295,193.00		8,417,319.00	8,417,319.00
Other Local Revenue	8600-8799	663,750.00	620,000.00	620,000.00	520,000.00	846,821.00		7,653,071.00	7,653,071.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,473,873.00	11,307,168.00	2,576,040.00	5,321,515.00	4,074,479.00	0.00	68,199,234.00	68,199,235.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,837,171.00	2,904,288.00	2,912,196.00	2,603,025.00	2,603,025.00		31,677,981.00	31,677,981.00
Classified Salaries	2000-2999	840,485.00	946,046.00	1,273,601.00	805,296.00	802,291.00		10,210,664.00	10,210,665.00
Employee Benefits	3000-3999	1,159,864.00	1,194,792.00	1,244,235.00	1,146,330.00	1,146,330.00		12,470,982.00	12,470,982.00
Books and Supplies	4000-4999	64,884.00	109,203.00	162,588.00	493,044.00	493,044.00		2,596,075.00	2,596,075.00
Services	5000-5999	597,332.00	876,288.00	964,117.00	1,049,648.00	1,049,648.00		9,581,183.00	9,581,183.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499		233,943.00		200,000.00	434,843.00		2,345,995.00	2,345,995.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,499,736.00	6,264,560.00	6,556,737.00	6,297,343.00	6,529,181.00	0.00	68,882,880.00	68,882,881.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					(4,074,479.00)		3,921,404.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490				0.00			0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(4,074,479.00)	0.00	3,921,404.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(6,677,318.00)		(63,485.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(6,677,318.00)	0.00	(63,485.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	2,602,839.00	0.00	3,984,889.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,025,863.00)	5,042,608.00	(3,980,697.00)	(975,828.00)	148,137.00	0.00	3,301,243.00	(683,646.00)
F. ENDING CASH (A + E)		12,042,822.61	17,085,430.61	13,104,733.61	12,128,905.61				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								12,277,042.61	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
A. BEGINNING CASH			12,128,905.61	6,453,200.07	8,029,347.07	7,626,375.07	4,242,120.07	1,446,743.07	11,342,275.07	12,657,668.07
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		875,418.00	875,418.00	3,166,496.00	1,464,386.00	1,464,386.00	3,166,496.00	1,464,386.00	1,464,386.00
Property Taxes	8020-8079			1,414,147.00			485,354.00	11,463,296.00	2,898,141.00	1,314,966.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			32,459.00	(14,901.00)			41,064.00		44,452.00
Other State Revenue	8300-8599			274,102.00	97,799.00	611,573.00		510,066.00	997,441.00	590,100.00
Other Local Revenue	8600-8799				863,750.00	845,000.00	845,000.00	538,750.00	520,000.00	520,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			875,418.00	2,596,126.00	4,113,144.00	2,920,959.00	2,794,740.00	15,719,672.00	5,879,968.00	3,933,904.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		30,067.00	232,826.00	2,862,849.00	2,862,849.00	2,862,849.00	2,862,849.00	2,862,849.00	2,862,849.00
Classified Salaries	2000-2999		61,979.00	445,685.00	894,158.00	894,158.00	894,158.00	894,158.00	894,158.00	894,158.00
Employee Benefits	3000-3999		33,013.00	133,653.00	600,788.00	1,265,698.00	1,260,212.00	1,263,762.00	1,333,008.00	1,272,041.00
Books and Supplies	4000-4999		54,292.00	152,438.00	258,590.00	210,895.00	50,891.00	37,633.00	197,750.00	107,093.00
Services	5000-5999		187,538.00	902,198.00	507,640.00	815,468.00	522,007.00	765,738.00	451,089.00	741,148.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499		802,109.54			256,146.00			150,277.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,168,998.54	1,866,800.00	5,124,025.00	6,305,214.00	5,590,117.00	5,824,140.00	5,889,131.00	5,877,289.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	10,000.00								
Accounts Receivable	9200-9299		1,295,193.00	846,821.00	607,909.00				1,324,556.00	
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		10,000.00	1,295,193.00	846,821.00	607,909.00	0.00	0.00	0.00	1,324,556.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		6,677,318.00							
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	6,677,318.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		10,000.00	(5,382,125.00)	846,821.00	607,909.00	0.00	0.00	0.00	1,324,556.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(5,675,705.54)	1,576,147.00	(402,972.00)	(3,384,255.00)	(2,795,377.00)	9,895,532.00	1,315,393.00	(1,943,385.00)
F. ENDING CASH (A + E)			6,453,200.07	8,029,347.07	7,626,375.07	4,242,120.07	1,446,743.07	11,342,275.07	12,657,668.07	10,714,283.07
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		10,714,283.07	9,457,125.07	14,406,718.07	10,637,123.07				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,166,496.00	1,464,386.00	1,464,386.00	1,846,942.00	1,469,394.00		23,352,976.00	23,352,976.00
Property Taxes	8020-8079	44,752.00	8,282,283.00	(22,899.00)	3,099,405.00			28,979,445.00	28,979,445.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	567,390.00	400,872.00			607,909.00		1,679,245.00	1,679,246.00
Other State Revenue	8300-8599	96,974.00	376,452.00	362,662.00		699,460.00		4,616,629.00	4,616,629.00
Other Local Revenue	8600-8799	538,750.00	620,000.00	620,000.00	520,000.00	721,821.00		7,153,071.00	7,153,071.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		4,414,362.00	11,143,993.00	2,424,149.00	5,466,347.00	3,498,584.00	0.00	65,781,366.00	65,781,367.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,862,849.00	2,862,849.00	2,862,849.00	2,862,849.00	2,862,849.00		31,754,232.00	31,754,229.00
Classified Salaries	2000-2999	894,158.00	894,158.00	894,158.00	894,158.00	894,158.00		10,343,402.00	10,343,404.00
Employee Benefits	3000-3999	1,280,599.00	1,315,527.00	1,364,970.00	1,267,065.00	1,267,064.00		13,657,400.00	13,657,402.00
Books and Supplies	4000-4999	54,502.00	91,731.00	136,574.00	414,157.00	424,006.00		2,190,552.00	2,190,552.00
Services	5000-5999	579,412.00	849,999.00	935,193.00	1,018,159.00	1,022,667.00		9,298,256.00	9,298,256.00
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499		180,136.00			424,441.46		1,813,110.00	1,813,110.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		5,671,520.00	6,194,400.00	6,193,744.00	6,456,388.00	6,895,185.46	0.00	69,056,952.00	69,056,953.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299						(3,498,584.00)	575,895.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	(3,498,584.00)	575,895.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599						(6,926,332.00)	(249,014.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	(6,926,332.00)	(249,014.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	3,427,748.00	824,909.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,257,158.00)	4,949,593.00	(3,769,595.00)	(990,041.00)	(3,396,601.46)	3,427,748.00	(2,450,677.00)	(3,275,586.00)
F. ENDING CASH (A + E)		9,457,125.07	14,406,718.07	10,637,123.07	9,647,082.07				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,678,228.61	

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)	6,520.33	6,607.57	N/A	Met
Second Prior Year (2013-14)	6,520.33	6,693.86	N/A	Met
First Prior Year (2014-15)	6,607.57	6,741.64	N/A	Met
Budget Year (2015-16)	6,741.92			

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)		6,520	6,832	N/A	Met
Second Prior Year (2013-14)		6,608	6,894	N/A	Met
First Prior Year (2014-15)		6,933	6,933	0.0%	Met
Budget Year (2015-16)		6,950			

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)	6,600	6,832	96.6%
Second Prior Year (2013-14)	6,696	6,894	97.1%
First Prior Year (2014-15)	6,724	6,933	97.0%
		Historical Average Ratio:	96.9%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.4%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: Enter Estimated P-2 ADA data in the first column for the two subsequent years. Enter data in the Enrollment column for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	6,742	6,950	97.0%	Met
1st Subsequent Year (2016-17)	6,745	6,950	97.1%	Met
2nd Subsequent Year (2017-18)	6,714	6,950	96.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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)	54,387,430.00	55,449,327.00	56,828,632.00
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)	6,741.64	6,741.92	6,744.64
b. Prior Year ADA (Funded)		6,741.64	6,741.92
c. Difference (Step 1a minus Step 1b)		0.28	2.72
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.46%
Step 2 - Change in Funding Level		Budget Year (2015-16)	1st Subsequent Year (2016-17)
a. Prior Year LCFF Funding		50,449,599.00	52,332,421.00
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)			
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		0.00	0.00
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)		0.00%	-0.46%
LCFF Revenue Standard (Step 3, plus/minus 1%):	-1.00% to 1.00%	-0.96% to 1.04%	-1.46% to .54%

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)	28,979,445.00	28,979,445.00	28,949,445.00	28,949,445.00
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)	45,885,791.00	50,449,599.00	52,332,421.00	54,398,273.00
District's Projected Change in LCFF Revenue:		9.95%	3.73%	3.95%
LCFF Revenue Standard:		-1.00% to 1.00%	-.96% to 1.04%	-1.46% to .54%
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 gap funding assumptions from DOF.

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)	29,880,679.88	35,180,101.59	84.9%
Second Prior Year (2013-14)	31,126,028.21	35,632,483.04	87.4%
First Prior Year (2014-15)	34,003,197.00	40,615,657.00	83.7%
	Historical Average Ratio:		85.3%

	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):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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)	36,757,063.00	43,337,899.00	84.8%	Met
1st Subsequent Year (2016-17)	37,377,496.00	42,777,070.00	87.4%	Met
2nd Subsequent Year (2017-18)	38,125,521.00	43,262,124.00	88.1%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	0.00%	0.04%	-0.46%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-10.00% to 10.00%	-9.96% to 10.04%	-10.46% to 9.54%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-5.00% to 5.00%	-4.96% to 5.04%	-5.46% to 4.54%

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)	1,408,871.00		
Budget Year (2015-16)	1,679,246.00	19.19%	Yes
1st Subsequent Year (2016-17)	1,679,246.00	0.00%	No
2nd Subsequent Year (2017-18)	1,679,246.00	0.00%	No

Explanation:
(required if Yes)

Change in allocation of special ed mental health funding between state and federal sources.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	5,604,209.00		
Budget Year (2015-16)	8,417,319.00	50.20%	Yes
1st Subsequent Year (2016-17)	4,616,629.00	-45.15%	Yes
2nd Subsequent Year (2017-18)	4,616,629.00	0.00%	No

Explanation:
(required if Yes)

Change in allocation of special ed mental health funding between state and federal resources. One time mandated cost reimbursement built into state revenue for 15-16 and removed from the subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	11,416,931.00		
Budget Year (2015-16)	7,653,071.00	-32.97%	Yes
1st Subsequent Year (2016-17)	7,153,071.00	-6.53%	Yes
2nd Subsequent Year (2017-18)	7,153,071.00	0.00%	No

Explanation:
(required if Yes)

Loss in city funds agreement.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	5,293,517.00		
Budget Year (2015-16)	2,596,075.00	-50.96%	Yes
1st Subsequent Year (2016-17)	2,190,552.00	-15.62%	Yes
2nd Subsequent Year (2017-18)	1,895,491.00	-13.47%	Yes

Explanation:
(required if Yes)

Loss in one time common core funds to pay for instructional materials. Reductions made in supplies and services to maintain positive ending balance in the out years.

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

First Prior Year (2014-15)	9,846,791.00		
Budget Year (2015-16)	9,581,183.00	-2.70%	No
1st Subsequent Year (2016-17)	9,298,256.00	-2.95%	No
2nd Subsequent Year (2017-18)	9,460,713.00	1.75%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)	18,430,011.00		
Budget Year (2015-16)	17,749,636.00	-3.69%	Met
1st Subsequent Year (2016-17)	13,448,946.00	-24.23%	Not Met
2nd Subsequent Year (2017-18)	13,448,946.00	0.00%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	15,140,308.00		
Budget Year (2015-16)	12,177,258.00	-19.57%	Not Met
1st Subsequent Year (2016-17)	11,488,808.00	-5.65%	Met
2nd Subsequent Year (2017-18)	11,356,204.00	-1.15%	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)

Change in allocation of special ed mental health funding between state and federal sources.

Explanation:

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

Change in allocation of special ed mental health funding between state and federal resources. One time mandated cost reimbursement built into state revenue for 15-16 and removed from the subsequent years.

Explanation:

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

Loss in city funds agreement.

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

Explanation:

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

Loss in one time common core funds to pay for instructional materials. Reductions made in supplies and services to maintain positive ending balance in the out years.

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)	68,882,881.00				
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	68,882,881.00	2,066,486.43	2,260,032.00	Met	

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	2,943,207.00	2,970,021.00	3,437,552.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	9,107,281.80	9,830,247.44	5,042,850.76
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	(0.39)
d. Available Reserves (Lines 1a through 1c)	12,050,488.80	12,800,268.44	8,480,402.37
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	58,864,141.35	59,400,411.75	68,751,048.00
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)	58,864,141.35	59,400,411.75	68,751,048.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	20.5%	21.5%	12.3%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.8%	7.2%	4.1%

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)	(2,872,266.98)	35,180,101.59	8.2%	Not Met
Second Prior Year (2013-14)	216,182.15	35,632,483.04	N/A	Met
First Prior Year (2014-15)	(3,340,962.00)	40,615,657.00	8.2%	Not Met
Budget Year (2015-16) (Information only)	(683,646.00)	43,337,899.00		

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)

The district's structural budget deficits are due primarily to continued underfunding of K-12 public education by the State of California, coupled with consistently increasing costs associated with personnel, benefits, utilities, and other necessary operating expenses. As funding is restored, the MBUSD Board of Trustees has chosen to utilize our budget reserves to offset the structural deficit as it analyzes its budget capacity and educational programs to determine how to address the deficit.

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)	(5,682,446.00)	14,974,885.32	N/A	Met
Second Prior Year (2013-14)	10,917,812.67	13,135,182.61	N/A	Met
First Prior Year (2014-15)	14,445,649.00	13,351,364.76	7.6%	Not Met
Budget Year (2015-16) (Information only)	10,010,402.76			

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)

District recieved money from state revenue deferrals in the 14-15 for prior years.

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):	6,742	6,742	6,742
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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	68,882,881.00	69,056,952.00	70,339,971.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	68,882,881.00	69,056,952.00	70,339,971.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,066,486.43	2,071,708.56	2,110,199.13
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,066,486.43	2,071,708.56	2,110,199.13

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,444,144.00	3,452,848.00	2,110,199.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	4,352,612.76	706,146.76	9,150.76
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)	(0.39)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	7,796,756.37	4,158,994.76	2,119,349.76
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.32%	6.02%	3.01%
District's Reserve Standard (Section 10B, Line 7):	2,066,486.43	2,071,708.56	2,110,199.13
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(13,085,154.00)			
Budget Year (2015-16)	(14,390,355.00)	1,305,201.00	10.0%	Met
1st Subsequent Year (2016-17)	(15,119,295.00)	728,940.00	5.1%	Met
2nd Subsequent Year (2017-18)	(15,931,151.00)	811,856.00	5.4%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
Energy Project Upgrade Loan	18	01.0	7432	9,825,754
TOTAL:				9,825,754

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Energy Project Upgrade Loan	0	949,387	802,110	820,879
Total Annual Payments:	0	949,387	802,110	820,879
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)

Annual funding of the energy upgrade project will be funded through the general fund. With the energy project however, there will be guaranteed rebate payments via electric/gas savings costs. This is per the contract agreement the district entered with Optera Energy in the prior year.

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:

On July 1, 1993, the District unified with the South Bay Union High School District and assumed its early retirement incentive and postemployment health benefit program. Contracts were assumed with eligible retirees whereby retirement and health benefits will be paid for varying lengths of time. This liability reflects in the Self-Funded Retiree Benefits Fund. On June 30, 2014, 21 retirees were eligible and a total of \$75,607.82 in benefits were paid under this program. We completed a five-year early retirement agreement several months into 2013-14. We also allow retirees to continue on our group insurance if they worked at least fifteen years for the district. We contribute \$400 per retiree for this program and the retirees make up the difference.

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

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

	Self-Insurance Fund	Governmental Fund
	0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

b. OPEB unfunded actuarial accrued liability (UAAL)

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

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

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	33,000.00	33,000.00	33,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	33,000.00	33,000.00	33,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	33,000.00	3,300.00	33,000.00
d. Number of retirees receiving OPEB benefits	13	13	13

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

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

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

No

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

--

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

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	363.0	345.0	345.0	345.0

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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 for 15/16 have not yet begun.

Negotiations Settled

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

--

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

No

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?

No

If Yes, date of budget revision board adoption:

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)?

No	No	No
----	----	----

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")

	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

334,719

7. Amount included for any tentative salary schedule increases

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0	0	0

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
3,517,277	3,675,554	380,954
80.0%	80.0%	80.0%
13.0%	4.5%	4.5%

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:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
	370,633	371,525
1.3%	1.3%	1.3%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	290.5	221.0	221.0	221.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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 for 15/16 have not yet begun.
--

Negotiations Settled

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

--

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

No

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?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2013

 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)?	No	No	No

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

118,863

7. Amount included for any tentative salary schedule increases

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	0	0	0

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,828,169	1,925,720	2,012,378
3. Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
4. Percent projected change in H&W cost over prior year	5.3%	5.3%	5.3%

Classified (Non-management) Prior Year Settlements

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	25.0	25.0	25.0	25.0

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

No

If Yes, complete question 2.

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

Negotiations for 15/16 have not yet begun.

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)?	No	No	No
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

35,285

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	0	0	0

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?	Yes	Yes	Yes
Total cost of H&W benefits	341,947	357,335	373,415
Percent of H&W cost paid by employer	80.0%	80.0%	80.0%
Percent projected change in H&W cost over prior year	5.3%	5.3%	5.3%

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		864	900
Percent change in step & column over prior year	1.3%	1.3%	1.3%

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?	Yes	Yes	Yes
Total cost of other benefits	40,145	40,145	40,145
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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

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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	30,879,245.00	301	147.00	303	30,879,098.00	305	0.00		307	30,879,098.00	309
2000 - Classified Salaries	9,823,565.00	311	0.00	313	9,823,565.00	315	265,028.00		317	9,558,537.00	319
3000 - Employee Benefits (Excluding 3800)	11,475,183.00	321	33,018.00	323	11,442,165.00	325	157,195.00		327	11,284,970.00	329
4000 - Books, Supplies Equip Replace. (6500)	5,293,517.00	331	0.00	333	5,293,517.00	335	1,142,461.00		337	4,151,056.00	339
5000 - Services. . . & 7300 - Indirect Costs	9,744,791.00	341	0.00	343	9,744,791.00	345	3,827,253.00		347	5,917,538.00	349
TOTAL					67,183,136.00	365			TOTAL	61,791,199.00	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	25,901,502.00 375
2.	Salaries of Instructional Aides Per EC 41011.		2100	3,573,103.00 380
3.	STRS.		3101 & 3102	2,350,683.00 382
4.	PERS.		3201 & 3202	407,304.00 383
5.	OASDI - Regular, Medicare and Alternative.		3301 & 3302	656,483.00 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	3,609,820.00 385
7.	Unemployment Insurance.		3501 & 3502	14,566.00 390
8.	Workers' Compensation Insurance.		3601 & 3602	797,429.00 392
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).			37,310,890.00 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			165.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.			37,310,725.00 397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.38%
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	60.38%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	61,791,199.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

PART I - 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	31,677,981.00	301	0.00	303	31,677,981.00	305	0.00		307	31,677,981.00	309
2000 - Classified Salaries	10,210,665.00	311	0.00	313	10,210,665.00	315	500,432.00		317	9,710,233.00	319
3000 - Employee Benefits (Excluding 3800)	12,470,982.00	321	33,000.00	323	12,437,982.00	325	214,912.00		327	12,223,070.00	329
4000 - Books, Supplies Equip Replace. (6500)	2,596,075.00	331	0.00	333	2,596,075.00	335	581,245.00		337	2,014,830.00	339
5000 - Services. . . & 7300 - Indirect Costs	9,479,183.00	341	0.00	343	9,479,183.00	345	3,926,800.00		347	5,552,383.00	349
TOTAL					66,401,886.00	365			TOTAL	61,178,497.00	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	26,137,956.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,882,298.00	380
3. STRS.	3101 & 3102	2,781,557.00	382
4. PERS.	3201 & 3202	432,763.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	665,509.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	3,916,193.00	385
7. Unemployment Insurance.	3501 & 3502	14,896.00	390
8. Workers' Compensation Insurance.	3601 & 3602	805,774.00	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).		38,636,946.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		38,636,946.00	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.		63.15%	
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)	63.15%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	61,178,497.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,017,082.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 50,127,911.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.02%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. **Entry required**

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,798,829.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	745,341.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	283,186.01
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,887,356.01
9. Carry-Forward Adjustment (Part IV, Line F)	821,743.14
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,709,099.15

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	40,097,857.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,971,209.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,052,650.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	306,017.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,460,192.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	6,761,241.99
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,025,192.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	61,674,358.99

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.30%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

7.64%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,887,356.01</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(179,252.87)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.68%) times Part III, Line B18); zero if negative	<u>821,743.14</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.68%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.43%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>821,743.14</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>821,743.14</u>

Approved indirect cost rate: 4.68%
Highest rate used in any program: 5.43%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	207,694.00	6,718.00	3.23%
01	3310	3,482,715.00	42,028.00	1.21%
01	3311	37,871.00	1,064.00	2.81%
01	3315	264,260.00	2,069.00	0.78%
01	3320	595,848.00	4,046.00	0.68%
01	3345	184.00	10.00	5.43%
01	4035	100,979.00	4,297.00	4.26%

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	68,751,048.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	4,749,783.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	510,747.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	165.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	70,800.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				581,712.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	139,692.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				63,559,245.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		6,741.64
B. Expenditures per ADA (Line I.E divided by Line II.A)		9,427.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	54,704,414.80	8,189.69
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	54,704,414.80	8,189.69
B. Required effort (Line A.2 times 90%)	49,233,973.32	7,370.72
C. Current year expenditures (Line I.E and Line II.B)	63,559,245.00	9,427.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

Description	2014-15 Actual	2015-16 Budget	% Diff.
SELPA Name: Southwest (DG)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes and Excess ERAF			
1. Base Apportionment	31,943,274.00	32,922,310.00	3.06%
2. Local Special Education Property Taxes	21,989,141.00	21,989,141.00	0.00%
3. Applicable Excess ERAF	16,312,428.00	16,312,428.00	0.00%
4. Total Base Apportionment, Taxes, and Excess ERAF	70,244,843.00	71,223,879.00	1.39%
B. COLA Apportionment	471,972.00	563,165.00	19.32%
C. Growth Apportionment or Declining ADA Adjustment		(779,692.00)	New
D. Subtotal (Sum lines A.4, B, and C)	70,716,815.00	71,007,352.00	0.41%
E. Program Specialist/Regionalized Services for NSS Apportionment			0.00%
F. Low Incidence Apportionment			0.00%
G. Out of Home Care Apportionment	224,533.00	211,130.00	-5.97%
H. Extraordinary Cost Pool for NPS/LCI and NSS Mental Health Services Apportionment	1,697,388.00	1,697,388.00	0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes and Excess ERAF (Sum lines D through I)	72,638,736.00	72,915,870.00	0.38%
K. Mental Health Apportionment	7,529,406.00	7,529,406.00	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	2,124,331.00	2,124,331.00	0.00%
M. Federal IDEA - Section 619 Preschool	1,017,832.00	1,017,832.00	0.00%
N. Other Federal Discretionary Grants	287,103.00	287,103.00	0.00%
O. Other Adjustments	483,971.00	483,971.00	0.00%
P. Total SELPA Revenues (Sum lines J through O)	84,081,379.00	84,358,513.00	0.33%

Description	2014-15 Actual	2015-16 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Los Angeles County Office of Education (DG00)	22,751,998.00	22,826,990.00	0.33%
Centinela Valley Union High (DG01)	4,621,023.00	4,636,254.00	0.33%
El Segundo Unified (DG02)	1,625,233.00	1,630,590.00	0.33%
Hawthorne Elementary (DG03)	4,196,659.00	4,210,491.00	0.33%
Hermosa Beach City Elementary (DG04)	803,568.00	806,217.00	0.33%
Inglewood Unified (DG05)	6,594,684.00	6,616,420.00	0.33%
Lawndale Elementary (DG06)	3,850,051.00	3,862,741.00	0.33%
Lennox Elementary (DG07)	3,101,094.00	3,111,315.00	0.33%
Palos Verdes Peninsula Unified (DG09)	6,217,827.00	6,238,321.00	0.33%
Torrance Unified (DG12)	16,409,050.00	16,463,135.00	0.33%
Manhattan Beach Unified (DG14)	4,934,026.00	4,950,289.00	0.33%
Redondo Beach Unified (DG15)	5,920,356.00	5,939,870.00	0.33%
Wiseburn Unified (DG32)	1,513,151.00	1,518,138.00	0.33%
New West Charter (DGA01)	323,540.00	324,606.00	0.33%
Los Angeles International Charter High (DGA03)	80,985.00	81,252.00	0.33%
Da Vinci Design (DGA05)	264,580.00	265,452.00	0.33%
Da Vinci Science (DGA06)	194,737.00	195,379.00	0.33%
ICEF Inglewood Elementary Charter Academy (DGA07)	82,015.00	82,285.00	0.33%
ICEF Inglewood Middle Charter Academy (DGA08)	87,162.00	87,449.00	0.33%
Environmental Charter Middle (DGA11)	144,731.00	145,208.00	0.33%
Children of Promise Preparatory Academy (DGA12)	58,542.00	58,735.00	0.33%
Opportunities for Learning - Capistrano (DGA13)	31,640.00	31,744.00	0.33%
Today's Fresh Start Charter School Inglewood (DGA14)	65,545.00	65,761.00	0.33%
Wilder's Preparatory Academy Charter Middle (DGA15)	45,800.00	45,951.00	0.33%
Environmental Charter Middle - Inglewood (DGA16)	45,591.00	45,741.00	0.33%
Lennox Mathematics, Science and Technology Academy (DGA17)	117,791.00	118,179.00	0.33%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	84,081,379.00	84,358,513.00	0.33%

Preparer
Name: _____
Title: _____
Phone: _____

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

Description	Direct Costs - Interfund		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	0.00	0.00	(102,000.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	102,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	102,000.00	(102,000.00)	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(102,000.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	102,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	102,000.00	(102,000.00)	0.00	0.00		

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July 1 Budget
2014-15 Estimated Actuals
Technical Review Checks

Manhattan Beach Unified

Los Angeles County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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19-75333-0000000

July 1 Budget
2015-16 Budget
Technical Review Checks

Manhattan Beach Unified

Los Angeles County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.