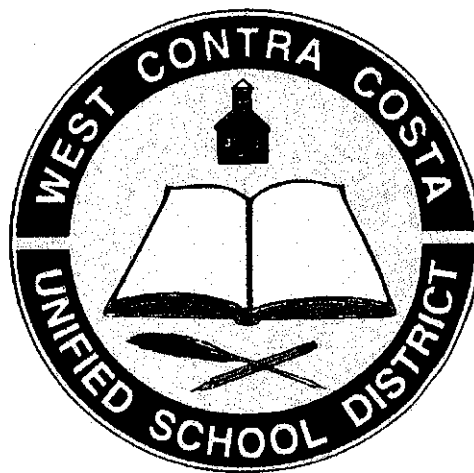


# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**

**2015 - 2016  
BUDGET**



**June 24, 2015**

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# **West Contra Costa Unified School District**

## **2015-2016 BUDGET**

### **Board Members**

**Todd Groves**  
*Board President*

**Randall Enos**  
*Board Clerk*

**Elizabeth Block**  
*Board Member*

**Valerie Cuevas**  
*Board Member*

**Madeline Kronenberg**  
*Board Member*

### **District Staff**

**Bruce Harter**  
*Superintendent*

**Sheri Gamba**  
*Associate Superintendent  
Business Services*

**Mark Bonnett**  
*Executive Director  
Business Services (Bond)*

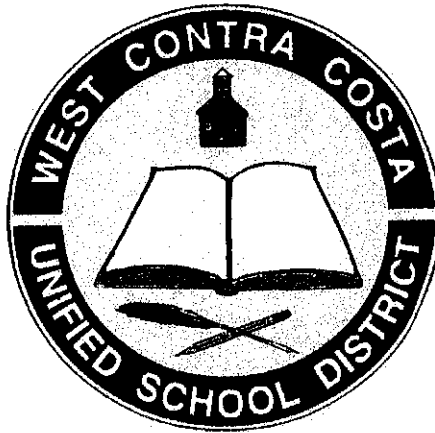
**Daniela Parasidis**  
*Executive Director Business Services*

# **Section 1**

## **EXECUTIVE SUMMARY**



# **West Contra Costa Unified School District**



## **2015-2016 Executive Summary Budget Information June 10, 2015 Public Hearing June 24, 2015 Adoption**

*Prepared by Sheri Gamba, Associate Superintendent Business Services*

## **State Budget Impact on District Planning**

The 2015-16 budget for the State is scheduled to be adopted by June 15, 2015. This budget marks the second year in the new Local Control Funding Formula (LCFF) model where Districts have had the opportunity to study and plan for the landmark change to school district funding within the State of California. The LCFF completely overhauled the system of funding and implemented a new accountability model for all school districts. The new accountability program is called the Local Control Accountability Program (LCAP). There has been an enormous amount of work done at the State and Local levels to implement the new funding and accountability model so that it can be functional in the 2015-16 school year.

### **Local Control Funding Formula (LCFF)**

The Local Control Funding Formula (LCFF) collapsed the majority of State categorical programs and establishes a targeted base rate funding model with supplemental and concentration grant add-ons. The term targeted is used because the State does not expect to fully fund the LCFF until 2020-21. The targeted base rate funding model eliminates the old Revenue Limit funding model and creates new funding amounts based upon grade span. In addition to the base funding school districts are eligible for supplemental funding for specific student groups. Supplemental funding is provided for districts based on the percentage of English Learners (EL), Foster Youth and Low Income (LI) categories as compared to total enrollment. Concentration funding is provided for the English Learners (EL), Foster Youth and Low Income (LI) students that exceed 55% or more of the student population. This grouping of students is known as the "unduplicated count" because some students may qualify under multiple categories, but are counted only once for the purpose of the added funding.

Many of the programs collapsed and rolled in to the new LCFF funding model were unrestricted under the States Tier III program, during the Great Recession, and had been utilized as unrestricted revenue for general operations prior to the adoption of the LCFF. There are also programs rolled into the LCFF that had driven expenses, such as the Economic Impact Aid (EIA) program, Transportation Program and Adult Education. All expenses that were part of programs for which revenues were eliminated in the restructuring and for which program funding is now supported through LCFF funding.

The LCFF is now the way the entire unrestricted general fund receives its revenue. The factors that build the LCFF revenue are broken into these categories:

- Base Grant
- Grade Span Adjustments
  - K-3 Class Size Reduction
  - 9-12 Career Technical Education (CTE)
- Supplemental and Concentration

The Base Grant factors are provided by and differentiated by grade level. The add on of K-3 Class Size Reduction then ties directly to the K-3 grade levels, while the CTE ties to grades 9-12. While the factors provide the formula for district funding, there is no provision in the law requiring these funds to follow those factors for those specific

programs. The Supplemental and Concentration grants are funded as a percentage add on to the Base Grant, using district demographics of the “unduplicated student count”.

The LCFF requires a new type of planning process through the Local Control Accountability Plan (LCAP), which is a budget and accountability plan reporting model determined by the State Board of Education and fulfilled locally through the District Local Control Accountability Parent Committee (DLCAP) and the Board of Education. The LCAP is a separate document which describes how the District intends to meet annual goals for students and address State and Local priorities.

## **General Fund Unrestricted**

### **Local Control Funding Formula Revenue**

The primary source of revenue for the District is LCFF. Each year the State supplies a formula for schools to estimate their funding. The formula starts by establishing a target rate of funding, then the Governor’s budget provides for and subsequently the legislature adopts a funding gap percentage. This is the amount that districts will receive toward closing the gap toward the targeted amount for that particular year.

It is estimated that the District will receive a total of \$240,540,336 in LCFF during the 2015-16 school year. The funding consists of Base in the amount of \$204,203,270 and Supplemental and Concentration funding in the amount of \$36,337,066.

The assumptions used for this projection include:

- Funded average daily attendance: 26,723
- District unduplicated student count 74.95%
- State Target Gap Closure 53.08%.

The State targeted revenue for the District is \$267,777,752 so the District will receive approximately 90% of targeted funding.

### **Other State and Local Revenue**

Other State Revenue includes State Lottery and Mandated Cost reimbursement. The estimated funding for Lottery is \$162 per pupil. The District participates in the Mandated Block Grant program and the estimated revenue for 2015-16 is \$991,000. In addition \$1.8 million has been projected for other “one time” Mandated Cost payments. This aligns with what the District received during 2014-15. The Governor’s May revision indicates more funding will likely be included in the final budget for paying off Mandates, however there are varying proposals for the per pupil amount from the Governor, the Senate and Assembly. Local Revenue also consists of interest earnings and other miscellaneous revenues.

### **Education Protection Account**

Proposition 30 contained language establishing an Education Protection Account (EPA). This funding model is designed to provide relief to the cash deferrals which had been occurring during previous budget cycles. No new money is provided to school districts under the EPA. The EPA deposits count against the district’s regular LCFF/student

attendance funding. However, the legislation requires that each district establish a special fund to account for these deposits and restricts the use of the funding to school service expenditures only, no administrator salaries and benefits may be charged to the new fund. The EPA also requires that each district provide an accounting of these funds on their website and that it be a topic of discussion at a regular board meeting. The District anticipates receiving \$32.9 million earmarked for the EPA fund reporting. Staff has examined the rules provided by the California Department of Education. As a result, secondary school instructional expenses related to staff have been placed in the EPA fund for 2013-14 and ongoing in the budget for 2015-16. The Board adopted the EPA funding resolution #73-1415 on May 6, 2015. (Appendix A)

### **Parcel Tax – Local Support for Students**

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, renewed in November of 2012, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax was passed with an overwhelming majority of 75%, illustrating the level of commitment for educational programs shared by this community. The parcel tax expires in 2018-19. The District expects to collect \$9.8 million in 2015-16.

### **Maintenance and Recreation Assessment District – MRAD**

In 1994 an effort to raise and sustain funding for the school district the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by an election to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2015-16 in the amount of \$5.5 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

### **Staffing Allocations**

The District develops the majority of the budget each year based upon the staffing required at each school site. (Appendix B) Union contracts and Education Code establishes maximums for class size ratios. The Board may establish priorities that reduce class sizes from those maximums, such as the use of Parcel Tax funding to lower class sizes in grades K-3 and the effort to lower class sizes in K-3 using an accelerated timeline, as compared to the requirements of the LCFF. Additionally, School Site Councils act to allocate categorical funds available at schools. Classified staffing is allocated based upon the grade levels being served and in some cases by enrollment. There are also provisions in the classified union contract that provide for staffing of certain positions.

Another important component of the staffing allocation is the review of grant and special revenue proceeds. In many cases school sites and programs are not assured of funding in a subsequent year for certain grant sources. For instance, Federal grants may have reductions due to sequestration. For those funding sources, the staffing budget has been removed and positions are eliminated unless a verifiable funding source is identified.

## **Per Pupil Allocations**

Each school site is provided a budget based upon its student enrollment for the purpose of consumable supplies. The chart below illustrates the per pupil amounts allocated to each school site:

<b>Per Pupil Amount</b>		
	<b>Classroom Supplies</b>	<b>Admin Supplies</b>
<b>Elementary Schools</b>	20.00	6.00
<b>Middle Schools</b>	22.00	6.00
<b>High Schools</b>	30.00	8.00
<b>Alternative Ed</b>	30.00	6.00

## **General Fund Restricted**

The General Fund is the operating fund of the District; it is used to account for the day-to-day operations of the District. The fund is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency or for a designated purpose.

Restricted revenue funding is recognized in two different ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. This means that any funds received and not spent, with carryover provisions, are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending fund balance.

Federal Title I funding was reduced this year by 10% resulting in lower budgets for school sites qualifying for funding. There was no change in Title II and III funding remaining the same as the prior year.

New funding letters are received continually throughout the year adjusting and awarding various grants. Budgets and positions are added and removed based upon the funding received in any given year. Appendix C contains a list of the adopted grant budget projections.

## **Multi Year Projection**

The multi-year projection for the Districts adopted budget utilizes the County Office of Education recommended assumptions that were announced at the Governor's May Revise. These assumptions are published by the California Department of Finance, School Services of California and the Fiscal Crisis Management Team for the development of revenue projections. Expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration

of one time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

The following are the assumptions used for the development of the multi-year projections.

2015-16 Adoption Assumptions

Funded ADA: 26,723  
LCFF Gap Funding Rate: 53.08%  
District Unduplicated Percentage: 74.95%  
Step and Column: 1.0%  
CalPERS Rate: 11.846%  
Cal STRS Rate: 10.73%  
Active Health Benefits: 0%  
Retiree Health Benefits: 5%  
Reserve for economic uncertainty 6%

2016-17 Assumptions

Funded ADA: 25,888  
LCFF Gap Funding Rate: 37.40%  
District Unduplicated Percentage: 74.94%  
Estimated Supplies Increase: California CPI 2.5%  
Step and Column: 1.0%  
CalPERS Rate: 13.05%  
Cal STRS Rate: 12.58%  
Active Health Benefits: 0%  
Retiree Health Benefits: 5%  
Reserve for economic uncertainty 6%

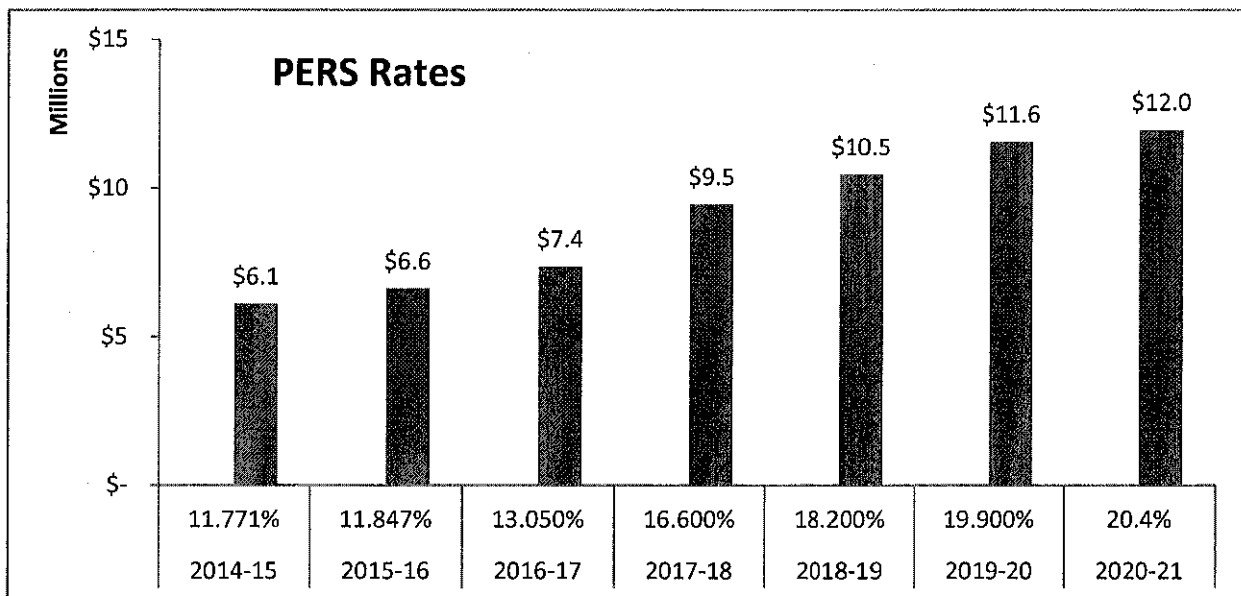
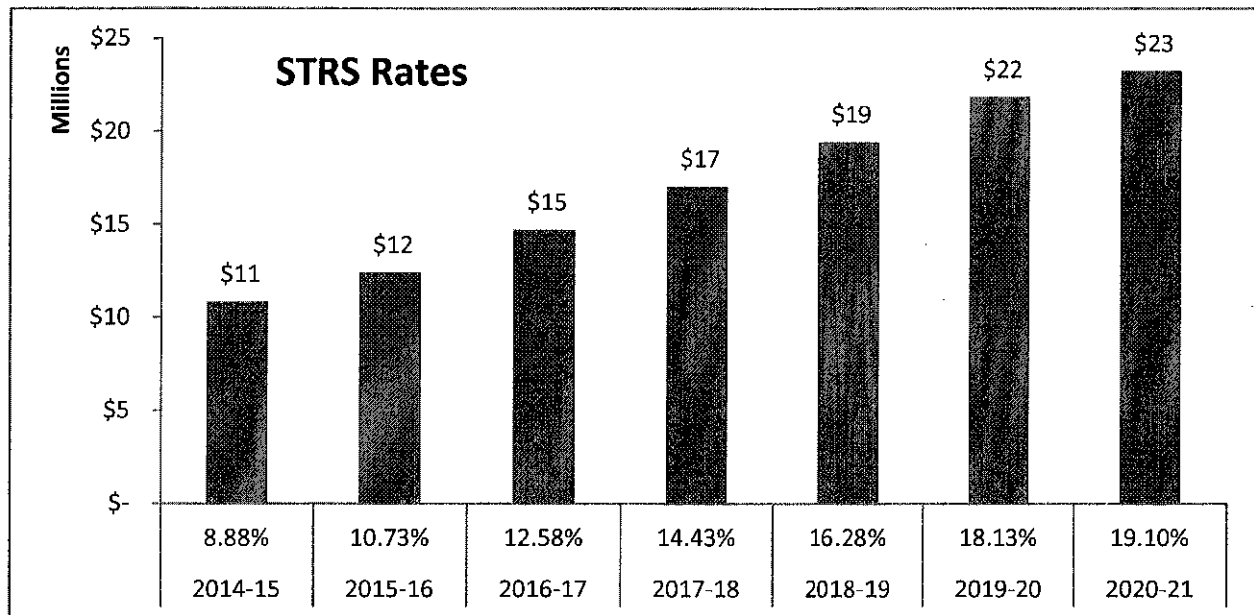
2017-18 Assumptions

Funded ADA: 25,200  
LCFF Gap Funding Rate: 36.74%  
District Unduplicated Percentage: 74.92%  
Estimated Supplies Increase: California CPI 2.9%  
Step and Column: 1.0%  
CalPERS Rate: 16.60%  
Cal STRS Rate: 14.43%  
Active Health Benefits: 0%  
Retiree Health Benefits: 5%  
Reserve for economic uncertainty 6%

**Retirement System Increases**

There are two retirement systems that cover employees working in school districts. STRS is the State Teachers Retirement System and CalPERS is the California Public Employee Retirement System. STRS covers teachers and staff members who are credentialed. CalPERS covers classified employees such as clerical, maintenance and paraprofessionals. STRS has known for many years that it was operating with a large unfunded liability, however did not increase the rate. Beginning in the 2014-15 school year the legislature adopted a State budget which, over time, funds the outstanding

State liabilities for STRS and CalPers. The budget enacted a series of high cost rate increases for School Districts and also increased the employee participation rates. The proposed rates for 2016-17 and 2017-18 were included in the multi-year projection. The following graph illustrates the 7 year expense trajectory for West Contra Costa's STRS contributions.



The combined cost related to the rate increase for 2015-16 is \$2 million, for 2016-17 it is projected to be \$3 million, 2017-18 \$4.4 million with similar increase levels each year thereafter. These increases consume a large portion of revenue growth year over year. For instance, in 2016-17 the District expects an increase in LCFF funding of \$4.4 million, \$3 million is already spent on retirement system costs.

## Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

During the 2009 and 2010 fiscal years the unrestricted ending fund balance declined. While this is not a desirable trend, the fund balance had been carefully monitored to make sure the appropriate funds are in place for the required 3% reserve. The following table illustrates the unrestricted ending fund balance for each year end closing plus the projections for fund balance which are included in the multi-year projection.

June 2009	June 2010	June 2011	June 2012	June 2013
\$20,049,661	\$15,439,421	\$18,438,898	\$23,376,077	\$23,376,077
Net Increase (Decrease):	(\$4,610,240)	\$2,999,477	\$4,937,179	\$0
Multi-Year Projection	June 2014	June 2015	June 2016	June 2017
		projected	projected	projected
Fund Balance	\$21,992,229	\$17,785,328	\$21,735,296	\$25,308,831
Net Increase (Decrease):	(\$1,383,849)	(\$4,206,901)	\$3,949,968	\$3,573,535

The Board set in place a plan to narrow the budget gap, or deficit spending, for 2012-13 year using Special Reserve funds in the amount of \$1.8 million. According to current projections the District will no longer be deficit spending beginning in 2015-16 due to the revenue growth expected through LCFF. It should be noted however that labor agreements are not yet settled for the 2015-16 school year and that additional Supplemental Concentration funding resulting in the increased funding levels announced during the May Revise have not been appropriated into the 2015-16 budget.

## Special Reserve Fund

The Special Reserve fund has been used to house the reserves set aside by the Board for the "Mid-Year Triggers" threatened by the State during the recession. By the end of 2012 the Board had set aside \$13.5 million in Special Reserve. During the 2012-13 school year the District transferred \$1.8 million to support general fund expenditures. The Special Reserve Fund remains intact with no transfer to the General Fund since 2012-13 however there has been \$2.4 million set aside for the technology master plan. The Board has directed that a 3% reserve be maintained in the Special Reserve fund in addition to the 3% reserve required for economic uncertainty in the general fund, for a total reserve of 6%.



<b>Special Reserve Fund – 17</b>	<b>2015-16 Budget</b>
<b>Balance June 30, 2015</b>	<b>\$ 11,705,168</b>
<b>3% Reserve</b>	<b>\$ (9,246,373)</b>
<b>Reserved for Replacement of IT Equipment</b>	<b>\$ (2,458,795)</b>
<b>Unassigned Special Reserve Fund Balance Projection June 2016</b>	<b>\$ -0-</b>

### **K-3 Class Size Reduction & Transitional Kindergarten**

New program rules for K-3 Class Size Reduction are being implemented through LCFF and require that each district make progress toward the 24:1 class size average, in grades K-3 by school site. The State allows Districts to locally bargain exceptions to the State regulations in order to avoid egregious penalties contained in the LCFF. The District and United Teachers of Richmond have made such an agreement. During the Board's budget adoption for 2013-14 there was direction to work on eliminating combination classes as a part of the K-3 program, this work will continue in 2015-16. Eliminating combinations typically will result in smaller class sizes. The Board has determined that the District will implement the 24:1 average class size effective 2015-16.

Transitional Kindergarten will be in its fourth year of implementation. The program will be offered at 18 schools within the District for 2015-16.

### **Prop 39 Energy Grant**

The California Clean Energy Jobs Act (Proposition 39) changed the corporate income tax code and allocates projected revenue to California's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The Proposition 39 Energy grant provides a per pupil allocation based upon average daily attendance. In addition, districts are eligible for funding based upon the free and reduced lunch counts to account for community need. The allocated funding for West Contra Costa Unified for year one (2013-14) was \$1.4 million; year 2 (2014-15) is \$1.2 million. School districts are required to submit plans in order to release funding for projects. Districts are permitted to utilize a portion of the second year grant toward planning. Applications for the remaining fund award, and subsequent year funding, requires detailed information on projects and energy savings and will be reviewed by the California Energy Commission before funding is allocated by the California Department of Education.

The District recently submitted plans for five energy efficiency projects for year 1 & 2 at Hanna Ranch Elementary for a LED lighting retrofit and energy management system controls; Richmond High School, Collins Elementary, Grant Elementary and Lake Elementary for LED lighting retrofits. The projects were approved with anticipated completion before the start of the 2015-2016 school year.

## School Resource Officers

The table below represents the contracts and costs associated with the school resource officer program. It should be noted that in all cases the police departments at each agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contracts.

City	Total # of Officers	Contract Amount	Coverage
Hercules	2	\$320,000	Hercules Family Schools
San Pablo	1	\$136,000	San Pablo Family Schools
CC Sheriff	1	\$257,500	North Campus, Crespi
El Cerrito	3	\$520,000	El Cerrito Family Schools
Richmond	8	\$1,326,000	Richmond, Kennedy and DeAnza Family Schools
Pinole	3	\$480,000	Pinole Family
Kensington	1	\$50,000	Kensington Community
<b>Total</b>	<b>19</b>	<b>\$3,089,500</b>	

## Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 45" liability was \$495 million. Had the program not been amended the GASB 45 liability would have grown to \$550 million. With the implementation of new retiree benefit provisions the 2012 actuarial study indicates the GASB 45 liability is now \$369 million, resulting in long term savings to the District of \$181 million. A new actuarial study will be completed by the end of June 2015 to update the District's GASB 45 liability.

While this change has stabilized the program and protected the District from increases in costs for future retirees it has not changed the fact that the District has a pay-as-you go program where costs are escalating for those who retired prior to July of 2010. The ten year annual average cost increase, which includes employees adding and dropping benefits as well as health care premium rate increases, is 7%. Over the past three years rates have increased, but costs have remained fairly stable, running between \$18-19 million per year, due to the fluctuation in participants as well as their individual choices of program and Medicare eligibility. It is anticipated that the retiree benefit cost will be \$18.1 million for the 2015-16 fiscal year.

## Health Care Reform

Federal Health Care Reform or the Affordable Care Act (ACA) provides certain benefit rights to employees. Beginning in January of 2015 the District complied with new

regulations regarding the availability and affordability of health care programs for all employees. This provision includes variable employees, such as temporary and substitute, who work more than 30 hours per week. The Affordable Care Act requires employers to ascertain the eligibility of employees through a "measurement period" required by federal law. There are multiple measures depending upon hire dates and the stability of hours worked for employees. The District completed a study in 2014-15 and the Human Resources Department notified all employees who qualified to participate in benefits. The study of employee eligibility must be completed every year for all employees of the District. The District is not offering to pay benefit costs for qualified workers, however, if the employee is qualified and utilizes the subsidy program offered through the State's exchange there could be a cost to the District. Currently it is estimated that the cost could be as much as \$300,000 per year. Once employees begin accessing the program a better estimate can be made. At this time, the Health Care Reform estimate is not included in the financial projection.

It should be noted that these benefits are for those employees who fall outside the parameter for eligibility of locally bargained contracts. The District pays approximately 80% of health care premiums for programs selected by those eligible employees, as well as 100% of the dental and vision plans offered through the District.

### **Long Term Debt**

The District has made enormous progress toward eliminating the burden long term debt that originated in the 1990's. The Certificates of Participation (COPS) are the one outstanding debt from that period. The COP was refunded in 2005 and included a "make whole" provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded.

<b>Long Term Debt Table</b>	<b>Principal June 2015</b>	<b>15-16 Payment</b>	<b>Pay off year</b>
<b>COPS</b>	\$6,835,000	\$933,157	2024
<b>State Emergency Loan</b>	-0-	-0-	2012 (was 2018) *
<b>IBM</b>	-0-	-0-	2012 (was 2015) **
<b>Total</b>	\$6,835,000	\$933,157	
* Paid off using site sale debt service fund deposits			
** Paid off using one-time fund balance in 2012			

### **Local Control Accountability Plan Activities**

The District began to implement new programs and program augmentation utilizing the Local Control Funding Formula, including the Supplemental and Concentration Grant dollars during the 2014-15 school year. These efforts are described in the Local Control Accountability Plan and are subject to a public hearing and adoption by the Board. The Local Control Accountability Plan is funded in the unrestricted general fund budget and the plan components for 2015-16 are paid for through Supplemental and Concentration Grant dollars. It is important to understand that budget adjustments will be necessary throughout the school year as activities are more fully planned and staff is hired. There are also a number of variables that will change the funding calculation for the Supplemental/Concentration funding that are not known until the school year is underway. For instance, the overall enrollment for each grade span level, the number

of students qualified through free and reduced lunch or English Language Learner status as well as factors generated through legislation such as the percentage of progress made toward funding at the State level (known as the gap percentage).

The services and activities are aligned to the eight State priorities and organized by the District's five major goal areas.

*Goal 1: Improve student achievement for all students and accelerate student learning increases for ELL and low income students.*

Programs and services include: ELL assessment and reclassification support, psychological services, college and career readiness programs, library, science and arts materials, full day Kindergarten, the "Grad" tutoring program, additional staffing at high need secondary schools, the FAB LAB/STEM program, out of school time instructional programs and whole school support for Stege Elementary, De Anza High School and Helms Middle School.

*Goal 2: Improve instructional practice through professional development and professional learning communities at schools and recruiting and retaining high quality teachers and principals.*

Programs and services include: Funding provided directly to schools for school site planning and decision making, paid professional development days for teachers and instructional team members as well as professional development support.

*Goal 3: Increase parent and community engagement, involvement, and satisfaction.*

Programs and services include: School Community Outreach Workers, parent participation, volunteer coordination and outreach,.

*Goal 4: Improve student engagement and climate outcomes, and allocate services to ELL and LI students.*

Programs and services include: English Language Learner program, Full Service Community School program, technology coaches, special education support, restorative justice programs, student engagement, student safety, co-curricular and extra-curricular coordination and support – including direct funding to schools for site and student decision making, support for visual and performing arts.

*Goal 5: Provide basic services to all students, including facilities, access to materials and technology.*

Programs and services include: Increased service to schools for maintaining and collecting student information to support supplemental and concentration grant funding, adaptive curriculum, digital resources and technology teaching carts.

It should be noted that the LCAP includes certain funding toward basic services in regard to Goal 5 that are directly related to Supplemental and Concentration grant funding. The budgets for "base" or basic services consist of the entire district's

departmental and school site budgets within the District's general fund as well as projects, services and expenses that reside in the facility, or capital outlay funds.

### **Support Systems and Operational Driven Costs**

District plans to fund the support, operational and equipment replacement needs of the District's schools out of the general fund were placed on the "back burner" during tough economic times.

The State Flexibility legislation in place during the recession included a suspension of the textbook adoption cycle. That flexibility is set to expire and a new textbook adoption cycle will begin. This will require that a portion of LCFF funding be set aside to meet the adoption costs. The State will no longer fund instructional materials separately; it is included in the LCFF funding. Staff will be working on a multi-year plan for adoptions that will estimate the funding amounts which will need to be built into the future budgets. The 2015-16 budget includes \$4.6 million in both unrestricted and restricted budgets for the purpose of purchasing replacement and refreshment of approved textbooks and core materials.

The Federal Erate program is undergoing a major change. In the past, Erate had a large component which helped districts with operational costs. The Erate program is now shifting funding away from operations and more into infrastructure. The District has relied upon the funding for Erate to offset the cost of telecommunications and web services. According to information recently received the District will have to consider reducing the formerly funded operational services. This specifically will affect our web hosting service (SchoolWires), our Voice Over IP service and all local telephone lines used for alarm services and fax machines as well as cell phone services. Except for web services, which will be totally eliminated in 2015-16, the other services mentioned will be phased out gradually with a decrease of 20% per year until these services are no longer funded. In an effort to offset these new expenditures, we will be eliminating all AT&T telecommunications services, except for one internet connection, faxes and alarms and decreasing our cell phone services next year. The estimated impact for the 2015-16 has been included in the budget, the estimates for impact moving forward will need to be reviewed once the IT department re-benchs and reduces services.

As the District opens and operates new campuses the Board should consider the level of staffing provided to keep these campuses in top operating condition. Past studies indicate the District is understaffed for the square footage we are operating in terms of the maintenance and custodial staff. As we add more sophisticated building components, such as technology infrastructure, climate control and security systems it is important to consider the number and types of staff provided to keep these investments in good working order for our students. It will also be important to commit resources toward the replacement of technology equipment that has been funded through the Bond Capital program. The Technology Subcommittee has studied this issue and reviewed the Technology Master Plan and recommends that the District set aside reserve funds for the replacement program. This budget includes a designated reserve of \$2.4 million toward the program.

## **Deferred Maintenance**

The Deferred Maintenance program funding was incorporated into the State Tier III Flexibility program sweep during the past years. The program, as a separate funding model no longer exists under the LCFF. However, the obligation to keep schools in good repair is clearly stated as one of the eight state priorities. Capital projects related to bond eligible schools have been accomplished over the past few years through the bond construction program. However, it is incumbent upon the District to identify a funding source and plan for projects and long term maintenance in order to insure that district schools are kept in good repair. The estimated fund balance for of June 30, 2015 is \$2 million. These dollars will provide funding for projects identified by the Operations Division. Beginning in 2015-16 the Deferred Maintenance Fund will no longer be an approved fund according to the State Accounting Manual. Therefore, a restricted budget for the purpose of tracking the Deferred Maintenance Program will be added to the general fund. Additionally, in 2015-16 the Tier III Flexibility provision which allowed reduced funding for the Routine Repair and Restricted Maintenance Program (RRRM) has expired. This requires an increased transfer to RRRM estimated to be \$4.8 million. A portion of the increase will be utilized to fund the District's Deferred Maintenance Program.

## **Adult Education**

The Adult Education program funding is another example of a large program that had its funding collapsed into the general fund base revenue through the LCFF. It is a program that school districts were not required to operate during the fiscal crisis. While many districts eliminated this program the WCCUSD Board maintained the program, albeit with a lower funding level. For the 2013-14 and 2014-15 school years, all districts that operated a program during 2012-13 were required to continue to operate a program at the 2012-13 expenditure level. In 2015-16, the Governor's budget provides for an Adult Education Block Grant to be allocated to all Districts. We will not know the exact amount for our share of this grant until later in the year, however we estimated the amount of \$1.8 million for the grant along with a transfer from the General Fund in the amount of \$590,000 to maintain this program in 2015-16.

## **Capital Facility Funds**

Capital Facility Funds consist of the Building Fund (21), Capital Facilities Fund (25), County School Facilities Fund (35), and Special Reserve for Capital Outlay (40). The Building Fund is where the bond funds and projects are accounted for, the Capital Facilities Fund contains developer fees, the County School Facilities Fund consists of funding received through the State School Building Program and the Special Reserve for Capital Outlay housed the former RDA funds. The budgets for these funds total \$91 million with \$88.4 million from the Bond Fund.

## **Other Funds**

In addition to the General, Capital Outlay and Adult Funds the District operates six additional funds. These include the Child Development Fund (Pre-School), the Cafeteria Fund, Bond Interest and Redemption Fund (County level bond debt payments), Debt Service Fund (COP), Self-Insurance Fund (Property, Liability, Dental

and Vision), and Retiree Benefit Fund. These funds all have positive fund balances for the 2015-16 budget.

### **Balances and Designations**

A public hearing was held on June 10, 2015 and the board adopted a resolution designating and committing fund balance components which are included in the budget adoption. (Appendix D). In particular, the district is reserving a total of 6% for economic uncertainty – 3% in the Unrestricted General Fund and 3% in the Special Reserve fund, \$2.4 million for technology replacement, \$500,000 for E-rate project match and \$4.3 million for Supplemental/Concentration funding. The Balance in Reserve Form, newly required by the County Office of Education, is also attached. (Appendix E)

### **Next Steps**

During the past year the Board has had unprecedented opportunity to plan for and implement a bold school finance reform effort through the Local Control Accountability Plan. The Local Control Funding Formula is in its infancy and it remains to be seen how volatile the State funding will be from year to year. For that reason the Board must continue to be diligent in planning for the District as new funding models and State and Federal budgets are developed and communicated. The Board will be provided with the information regarding the newly adopted State Budget to revise the District's budget in 45 days. The revised budget will be presented at the July 22, 2015 Board Meeting.

BOARD OF EDUCATON

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Resolution No. 73-1415

EDUCATION PROTECTION ACCOUNT (EPA) AND SPENDING PLAN FOR THE  
2015-16 SCHOOL YEAR

WHEREAS, the voters approved Proposition 30 on November 6, 2012;

WHEREAS, Proposition 30 added Article XIII, Section 36 to the California Constitution effective November 7, 2012;

WHEREAS, the provisions of Article XIII, Section 36I create in the state General Fund an Education Protection Account to receive and disburse the revenues derived from the incremental increases in taxes imposed by Article XIII, Section 36(f);

WHEREAS, before June 30<sup>th</sup> of each year, the State's Director of Finance shall estimate the total amount of additional revenues, less refunds that will be derived from the incremental increases in tax rates made pursuant to Article XIII, Section 36(f) that will be available for transfer into the Education Protection Account during the next fiscal year;

WHEREAS, if the sum determined by the State Controller is positive, the State Controller shall transfer the amount calculated into the Education Protection Account within ten days preceding the end of the fiscal year;

WHEREAS, all monies in the Education. Protection Account are hereby continuously appropriated for the support of school districts, county offices of education, charter schools and community college districts;

WHEREAS, monies deposited in the Education Protection Account shall not be used to pay any costs incurred by the Legislature, the Governor or any agency of state government;

WHEREAS, a community college district, county office of education, school district, or

WHEREAS, the monies received from the Education Protection Account shall not be used for salaries or benefits for administrators or any other administrative cost; charter school shall have the sole authority to determine how the monies received from the Education Protection Account are spent in the school or schools within its jurisdiction;



WHEREAS, the governing board of the district shall make the spending determinations with respect to monies received from the Education Protection Account in open session of a public meeting of the governing board;

WHEREAS, each community college district, county office of education, school district and charter school shall annually publish on its Internet website an accounting of how much money was received from the Education Protection Account and how that money was spent;

WHEREAS, the annual independent financial and compliance audit required of community college districts, county offices of education, school districts and charter schools shall ascertain and verify whether the funds provided from the Education Protection Account have been properly disbursed and expended as required by Article XIII, Section. 36 of the California Constitution;

WHEREAS, expenses incurred by community college districts, county offices of education, school districts and charter schools to comply with the additional audit requirements of Article XIII, Section 36 may be paid with funding from the Education Protection Act and shall not be considered administrative costs for purposes. Of Article XIII, Section 36.

THEREFORE, BE IT RESOLVED that, monies received from the Education Protection. Account shall be spent as required by Article XIII, Section 36 and the spending determinations on how the money will be spent, the West Contra Costa Unified School District adopts this Resolution approving the proposed uses of the funds, paying for secondary school instructional expenses.

PASSED AND ADOPTED this 6<sup>th</sup> Day of May 2015 by the following vote:

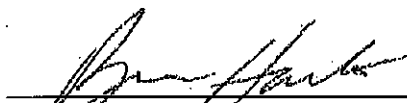
AYES: 5

NOES: 0

ABSENT: 0

ABSTAIN: 0

I hereby certify that the foregoing resolution was duly and regularly introduced, passed, and adopted by the Board of the West Contra Costa Unified School District of Contra Costa County, at the meeting of said board on May 6, 2015.



Dr. Bruce Harter

Secretary, Board of Education

## West Contra Costa Unified School District 2015-16 Staffing Matrix

**ELEMENTARY**

1 Principal, 1 Secretary, Typist Clerk I if <80% unduplicated count = .6667; >80% = 1.0 (LCAP Funded)

Librarian: 1 day per week (positions are roving)

Custodial: 1 Day Head Custodian, 1 Night Custodian

Teachers: TK-3 = 24:1; 4-6 = 33:1

**K-8**

1 Principal, 1 Secretary or Office Manager

Mira Vista: 0.6667 Clerk Typist I; Stewart: 1 Clerk Typist II

Librarian: 1 day per week (positions are roving)

Custodial: 1 Day Head Custodian, 1 Night Custodian

Teachers: K-3 = 24:1; 4-8 = 33:1

**JUNIOR HIGH/MIDDLE**

1 Principal, 1 Asst Principal, 1 Office Manager, 1 Attendance Clerk, 1 Typist Clerk II, 1 Librarian, 1 Info/Lit Asst

Counselors: 1:338

Campus Security: <900 = 1 Officer I, 1 Officer II; >900 = 2 Officer I, 1 Officer II

Custodial: 1 Custodial Supervisor, 2-4 Custodians

Teachers: 32:1

**HIGH**

1 Principal, 2 Asst Principals, 1 Ofc Mgr, 1 Attendance Clk, 1 Cashier, 1 Registrar, 1 Work Exp Clerk, 1 Librarian, 1 Info/Lit Asst

Clerk Typist II if <1000 = 1; >1000 = 2

Counselors: 1:800

College Counselors (LCAP Funded): 1 for each High School over 70% unduplicated count

Campus Security: <900 = 2 Officer I, 1 Officer II; >900 = 3 Officer I, 1 Officer II

Custodial: 1 Custodial Supervisor, 4-6 Custodians, 1 Building Maint

Teachers: 32:1

**ALTERNATIVE EDUCATION**

Greenwood, Vista = 1 Principal

Middle College = Coordinator

Greenwood, Vista, Middle College = 1 Office Manager

1 Clerk Typist II = Vista

1 Attendance Clerk = Greenwood

Counselors: 1.00 Greenwood, 0.4 Vista, 0.60 Middle College

College Counselors (LCAP Funded): 1.00 Greenwood

Campus Security:

2 Officer I, 1 Officer II Greenwood, 0.5333 Officer I Vista

Custodial:

2 Custodians, 1 Head Custodian Greenwood, 1 Custodian Vista

Teachers: Greenwood = 12; Vista = 9; Middle College = 10; Harbour Way = 1

Gateway to College teacher (LCAP Funded): 1.00 Greenwood

WEST CONTRA COSTA UNIFIED 2015-16 CATEGORICAL REVENUE SOURCES				
Resource	Adopted Budget/Grant Description	Revenue	Ongoing Funding	Competitive Periods/1st End
3010	Title I	6,573,339	- X	
3310	SpEd IDEA	5,688,857	X	
3311	SpEd IDEA Part B Private Schools	105,501	X	
3315	SpEd IDEA Pre-K	314,492	X	
3320	SpEd IDEA Pre-K	524,593	X	
3327	Mental Health Services	343,259	X	
3345	SpEd Pre-K Staff Develop	2,261	X	
3385	SpEd IDEA Early Intervention	83,664	X	
3412	Dept of Rehab-Transition	247,459	X	
3550	Carl Perkins-CTE	250,000		X
4035	Title II	1,538,163		X
4124	21st Century-Stege/Washington/Central	393,750		X
4201	Title III Immigrant Ed Prog	73,744		X
4203	Title III EL	980,699	X	
5630	McKinney Vento-Homeless	61,324		X
5640	Medi-cal Billing	850,000		X
5840	CA Promise	112,681		X
<b>TOTAL FEDERAL REVENUE:</b>		<b>18,143,786</b>		
9190	Parcel Tax	9,800,000		2018/19
9513	ROC/P - revenue plus contribution	1,082,407	- X	
9531	Chevron	1,250,000		X
9590	West County Safe Trans MSR J	59,007		X
9595	Irene Scully Family Foundation	350,000		1X
9620	YMCA James Morehouse Project	94,267		X
9630	Math Professional Development	211,000		X
9637	FAB Foundation	145,050		2018
9933	High School Theaters - revenue plus contribution	243,423	X	
<b>TOTAL LOCAL REVENUE:</b>		<b>13,235,154</b>		
1100	State Lottery	3,929,088	X	
6010	Healthy Start-AFTER SCHOOL (ASES)	3,573,129		X
6300	Restricted Lottery	1,043,664	X	
6385	CA Partnership Academy	691,020		2017
6500	Special Education	17,317,066	X	
6512	SpEd Mental Health Services	1,581,180	X	
6515	SpEd Infant	17,692	X	
6520	Workability	258,622		X
7220	Partnership Academy	285,120		2017
<b>TOTAL STATE REVENUE:</b>		<b>28,696,581</b>		

BOARD OF EDUCATION  
WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 80-1415

A RESOLUTION OF INTENTION TO COMMIT DISTRICT RESERVE  
LEVELS FOR FISCAL YEAR 2015-16

June 10, 2015

WHEREAS, the West Contra Costa Unified School District's governing board is responsible for maintaining fiscal solvency of the school systems they govern; and

WHEREAS, California Education Code 42717 (0)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balance in excess of the minimum reserves standard for each fiscal year identified in the budget; and

WHEREAS, funds for crucial services for school operations, such as payroll and vendor payment, require successful ongoing cash-flow and fund balance management and disciplined planning, including the creation and maintenance of prudent financial reserves; and

WHEREAS, school district reserve levels, as well as their fund balances, are determined by the governing board to meet local priorities and allow the district to save for potential future expected and unexpected expenditures and for eventual economic downturns; and

WHEREAS, the statutory minimum for school district reserves for economic uncertainties for the West Contra Costa Unified School District is 3% and covers less than one month of an average payroll; and

WHEREAS, the volatility of factors, each driving components of the district revenue, including student enrollment, free and reduced lunch counts, English language learner status, identified foster youth students, grade level configuration, legislative action and State tax collections mean that districts must provide for reserve in contingency for changes in one or all of these factors; and

WHEREAS, prudent budgeting in a funding system with significant external volatility raises expectations for school districts to establish and maintain reserves above the statutory minimum; and

WHEREAS, the governing board of the West Contra Costa Unified School District currently maintains a reserve of approximately 6% for purposes of guarding against volatility factors, providing a. cash flow reserve during year end to avoid inter-fund borrowing; and

WHEREAS, the governing board of the West Contra Costa Unified School District plans to designate in the General Fund and/or Special Reserve fund balance an estimated \$4.3 million for 15-16 Supplemental Concentration estimated unallocated funding, \$500,000 for possible E-Rate grant match, \$2.4 million for technology equipment replacement fund; and

WHEREAS, the governing board of the West Contra Costa Unified School District has open contract negotiations for subsequent years for all labor groups for which it will require funds for potential salary and benefit increases,

**NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:**

That the West Contra Costa Board of Education establishes this statement of estimated fund balance reserves, assignments and contingencies for the purposes aforementioned for the 201516 fiscal year.

- a. Stabilization Arrangements:
  - i. 3% reserve in Special Reserve Fund in excess of the statutory reserve, for a total of 6% reserve
- b. Commitments:
  - i. Technology Replacement Fund \$2.4 million Special Reserve Fund
  - ii. Technology E-Rate Grant Match \$500,000 — General Fund in  
Supplemental Concentration Funding Adjustment \$4.3 million — General  
Fund

ADOPTED, SIGNED AND APPROVED this 10th day of June, 2015, by the Board of Education of the West Contra Costa Unified School District of Contra Costa County, State of California, by the following vote:

AYES:   5  

NOES:   0  

ABSTAIN:   0  

ABSENT:   0  

By: 

President, Board of Education

District: West Contra Costa Unified School District  
CDS #: 07-61796

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

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

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

Combined Assigned and Unassigned/unappropriated Fund Balances			Reference
Form	Fund	2015-16 Budget	Resource 0000-1999, Objects 9780/9789/9790
01	General Fund/County School Service Fund	\$21,735,296.00	Form 01
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$11,705,168.00	Form 17
Total Assigned and Unassigned Ending Fund Balances		\$33,440,464.00	
District Standard Reserve Level		3%	Form 01CS Line 10B-4
Less District Minimum Reserve for Economic Uncertainties		\$9,246,373.00	Form 01CS Line 10B-7
Remaining Balance to Substantiate Need		\$24,194,091.00	

Reasons for Fund Balances in Excess of Minimum Reserve for Economic Uncertainties			
Form	Fund	2015-16 Budget	Description of Need
01	General Fund/County School Service Fund	\$7,344,040.00	Unassigned
01	General Fund/County School Service Fund	\$4,344,883.00	15-16 Supplemental and Concentration Unallocated Funds
01	General Fund/County School Service Fund	\$500,000.00	E-Rate Grant Match
01	General Fund/County School Service Fund	\$300,000.00	Stores and Prepaid Expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$9,246,373.00	Board Fund Balance Policy requiring available reserves of at least 6% of total general fund expenditures
17	Special Reserve Fund for Other Than Capital Outlay Projects	\$2,458,795.00	IT Equipment Replacement
Total of Substantiated Needs		\$24,194,091.00	

Remaining Unsubstantiated Balance \$0.00 Balance should be Zero

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

## **Section 2**

### **SUMMARY OF ALL FUNDS**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2015-16 ADOPTED BUDGET**

Schedule 1

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

	GENERAL FUND		SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED				
<b>REVENUES</b>						
Local Control Funding Formula	240,540,336	-	-	-	-	240,540,336
Federal Revenues	-	18,234,782	12,929,309	-	-	31,164,091
Other State Revenues	6,805,561	24,767,493	5,192,249	-	-	36,765,303
Other Local Revenues	1,600,000	18,776,529	1,258,228	1,204,000	22,846,197	45,684,954
Total Revenues	248,945,897	61,778,804	19,379,786	1,204,000	22,846,197	354,154,684
<b>EXPENDITURES</b>						
Certificated Salaries	83,088,399	32,260,107	2,252,411	-	-	117,600,917
Classified Salaries	28,582,209	19,731,745	6,859,509	1,561,048	113,458	56,847,969
Employee Benefits	51,867,308	23,210,193	3,885,358	720,033	73,305	79,756,197
Books and Supplies	8,333,399	7,328,813	5,321,675	1,349,250	4,700	22,337,837
Services and Other Operating Expenditures	17,485,838	34,426,525	2,909,243	6,526,375	20,541,424	81,889,405
Capital Outlay	704,563	428,100	106,399	80,841,804	-	82,080,866
Other Outgo	998,157	-	-	-	-	998,157
Direct/Indirect Support Costs	(1,805,509)	982,643	822,866	-	-	-
Total Expenditures	189,254,364	118,368,126	22,157,461	90,998,510	20,732,887	441,511,348
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	59,691,533	(56,589,322)	(2,777,675)	(89,794,510)	2,113,310	(87,356,664)
<b>OTHER FINANCING SOURCES AND (USES)</b>						
Interfund Transfers In	-	-	589,937	-	-	589,937
Interfund Transfers Out	(589,937)	-	-	-	-	(589,937)
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	(55,151,628)	55,151,628	-	-	-	-
Total Other Financing Sources and Uses	(55,741,565)	55,151,628	589,937	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	3,949,968	(1,437,694)	(2,187,738)	(89,794,510)	2,113,310	(87,356,664)
<b>BEGINNING FUND BALANCE, JULY 1, 2015</b>	17,785,328	9,323,205	17,494,612	96,942,804	81,525,422	223,071,371
<b>PROJECTED ENDING FUND BALANCE JUNE 30, 2016</b>	\$ 21,735,296	\$ 7,885,511	\$ 15,306,874	\$ 7,148,294	\$ 83,638,732	\$ 135,714,707



**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2015-16 ADOPTED BUDGET**

Schedule 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUNDS**

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
<b>REVENUES</b>						
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	346,927	409,000	12,173,382	-	-	12,929,309
Other State Revenues	1,820,063	2,497,186	875,000	-	-	5,192,249
Other Local Revenues	315,228	-	943,000	-	-	1,258,228
Total Revenues	2,482,218	2,906,186	13,991,382	-	-	19,379,786

**EXPENDITURES**

Certificated Salaries	1,211,792	1,040,619	-	-	-	2,252,411
Classified Salaries	780,245	909,090	5,170,174	-	-	6,859,509
Employee Benefits	734,807	779,920	2,370,631	-	-	3,885,358
Books and Supplies	120,956	12,719	5,188,000	-	-	5,321,675
Services and Other Operating Expenditures	340,893	16,000	552,350	2,000,000	-	2,909,243
Capital Outlay	-	-	106,399	-	-	106,399
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	147,838	675,028	-	-	822,866
Total Expenditures	3,188,693	2,906,186	14,062,582	2,000,000	-	22,157,461

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

	(706,475)	-	(71,200)	(2,000,000)	-	(2,777,675)
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**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	589,937	-	-	-	-	589,937
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	589,937	-	-	-	-	589,937

**NET CHANGE IN FUND BALANCE**

	(116,538)	-	(71,200)	(2,000,000)	-	(2,187,738)
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**BEGINNING FUND BALANCE, JULY 1, 2015**

	870,702	-	2,888,637	2,030,105	11,705,168	17,494,612
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**PROJECTED ENDING FUND BALANCE**

<b>JUNE 30, 2016</b>	754,164	-	2,817,437	30,105	11,705,168	15,306,874
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# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 3

## 2015-16 ADOPTED BUDGET

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

#### CAPITAL OUTLAY FUNDS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
Local Control Funding Formula	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	-	-	-
Other Local Revenues	150,000	-	-	1,054,000	1,204,000
Total Revenues	150,000	-	-	1,054,000	1,204,000

#### REVENUES

Local Control Funding Formula  
Federal Revenues  
Other State Revenues  
Other Local Revenues  
Total Revenues

#### EXPENDITURES

Certificated Salaries  
Classified Salaries  
Employee Benefits  
Books and Supplies  
Services and Other Operating Expenditures  
Capital Outlay  
Other Outgo  
Direct/Indirect Support Costs  
Total Expenditures

	1,561,048	-	-	-	-
	720,033	-	-	-	1,561,048
	1,349,250	-	-	-	720,033
	4,671,375	800,000	-	1,055,000	1,349,250
	80,116,804	-	-	725,000	6,526,375
	-	-	-	-	80,841,804
	-	-	-	-	-
	-	-	-	-	-
	88,418,510	800,000	-	1,780,000	90,998,510

#### INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS

	(88,268,510)	(800,000)	-	(726,000)	(89,794,510)
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#### OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In  
Interfund Transfers Out  
Other Sources  
Other Uses  
Contributions To Restricted Programs  
Total Other Financing Sources and Uses

	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-

#### NET CHANGE IN FUND BALANCE

	(88,268,510)	(800,000)	-	(726,000)	(89,794,510)
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#### BEGINNING FUND BALANCE, JULY 1, 2015

	91,735,809	3,295,339	60,436	1,851,220	96,942,804
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#### PROJECTED ENDING FUND BALANCE

	3,467,299	2,495,339	60,436	1,125,220	7,148,294
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JUNE 30, 2016

**2015-16 ADOPTED BUDGET**

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
<b>REVENUES</b>						
Local Control Funding Formula	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-
Other Local Revenues	-	-	-	2,032,394	20,813,803	22,846,197
<b>Total Revenues</b>	-	-	-	<b>2,032,394</b>	<b>20,813,803</b>	<b>22,846,197</b>

## EXPENDITURES

Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	-	113,458	113,458
Employee Benefits	-	-	-	-	73,305	73,305
Books and Supplies	-	-	-	-	4,700	4,700
Services and Other Operating Expenditures	-	-	-	-	2,393,326	20,541,424
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	<b>2,584,789</b>	<b>20,732,887</b>

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

-	-	(552,395)	2,665,705	2,113,310
-	-	-	-	-

## OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-
Interfund Transfers Out	-	-	-	-
Other Sources	-	-	-	-
Other Uses	-	-	-	-
Contributions To Restricted Programs	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-

## NET CHANGE IN FUND BALANCE

-	-	(552,395)	2,665,705	2,113,310
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**BEGINNING FUND BALANCE, JULY 1, 2015**

60,361,701	1,042,373	1,081	1,627,597	18,492,670	81,525,422
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**PROJECTED ENDING FUND BALANCE**  
**JUNE 30, 2016**

60,361,701	1,042,373	1,081	1,075,202	21,158,375	83,638,732
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## **Section 3**

# **2015-2016 BUDGET STATE FORMS**

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LOFF Sources		8010-8099	217,058,636.00	0.00	217,058,636.00	240,540,336.00	0.00	240,540,336.00	10.8%
2) Federal Revenue		8100-8299	0.00	27,516,844.00	27,516,844.00	0.00	18,234,782.00	18,234,782.00	-33.7%
3) Other State Revenue		8300-8599	6,816,696.00	28,533,514.00	35,350,210.00	6,805,561.00	24,767,493.00	31,573,054.00	-10.7%
4) Other Local Revenue		8600-8799	1,401,750.00	20,917,771.00	22,319,521.00	1,600,000.00	18,776,529.00	20,376,529.00	-8.7%
5) TOTAL REVENUES			225,277,082.00	76,968,129.00	302,245,211.00	248,945,897.00	61,778,804.00	310,724,701.00	2.8%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	81,496,328.00	38,598,644.00	120,094,972.00	83,088,399.00	32,260,107.00	115,348,506.00	-4.0%
2) Classified Salaries		2000-2999	26,818,373.00	19,427,634.00	46,246,007.00	28,582,209.00	19,731,745.00	48,313,954.00	4.5%
3) Employee Benefits		3000-3999	47,997,847.00	23,541,433.00	71,539,280.00	51,867,308.00	23,210,193.00	75,077,501.00	4.9%
4) Books and Supplies		4000-4999	7,513,937.00	10,883,703.00	18,397,640.00	8,333,399.00	7,328,813.00	15,662,212.00	-14.9%
5) Services and Other Operating Expenditures		5000-5999	17,046,347.00	43,077,643.00	60,123,990.00	17,485,838.00	34,426,525.00	51,912,363.00	-13.7%
6) Capital Outlay		6000-6999	866,577.00	1,838,130.00	2,704,707.00	704,563.00	428,100.00	1,132,663.00	-58.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	995,352.00	0.00	995,352.00	998,157.00	0.00	998,157.00	0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,624,606.00)	1,702,690.00	(921,916.00)	(1,805,509.00)	982,643.00	(822,866.00)	-10.7%
9) TOTAL EXPENDITURES			180,110,155.00	139,069,877.00	319,180,032.00	189,254,364.00	118,368,126.00	307,622,490.00	-3.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>									
			45,166,927.00	(62,101,748.00)	(16,934,821.00)	59,691,533.00	(56,589,322.00)	3,102,211.00	-118.3%
<b>D. OTHER FINANCING SOURCES/USES</b>									
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	1,495,396.00	0.00	1,495,396.00	589,937.00	0.00	589,937.00	-60.5%
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	(47,878,432.00)	47,878,432.00	0.00	(55,151,628.00)	55,151,628.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,373,828.00)	47,878,432.00	(1,495,396.00)	(55,741,565.00)	55,151,628.00	(589,937.00)	-60.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,206,901.00)	(14,223,316.00)	(18,430,217.00)	3,949,968.00	(1,437,694.00)	2,512,274.00	-113.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,992,229.02	23,546,521.36	45,538,750.38	17,785,328.02	9,323,205.36	27,108,533.38	-40.5%
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)			21,992,229.02	23,546,521.36	45,538,750.38	17,785,328.02	9,323,205.36	27,108,533.38	-40.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,992,229.02	23,546,521.36	45,538,750.38	17,785,328.02	9,323,205.36	27,108,533.38	-40.5%
2) Ending Balance, June 30 (E + F1e)			17,785,328.02	9,323,205.36	27,108,533.38	21,735,296.02	7,885,511.36	29,620,807.38	9.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Stores		9712	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	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	9,323,205.98	9,323,205.98	0.00	7,885,511.98	7,885,511.98	-15.4%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	4,844,883.00	0.00	4,844,883.00	New
Supplemental and Concentration Unallo	0000	9760				4,344,883.00		4,344,883.00	
ERATE Technology	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	9,620,263.00	0.00	9,620,263.00	9,246,373.00	0.00	9,246,373.00	-3.9%
Unassigned/Unappropriated Amount		9790	7,865,065.02	(0.62)	7,865,064.40	7,344,040.02	(0.62)	7,344,039.40	-6.6%



July 1 Budget  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

West Contra Costa Unified  
Contra Costa County

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

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	120,005,403.00		120,005,403.00	146,523,579.00		146,523,579.00	22.1%
Education Protection Account State Aid - Current Year		8012	33,137,103.00		33,137,103.00	32,921,631.00		32,921,631.00	-0.7%
State Aid - Prior Years		8019	0.00		0.00	0.00		0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	628,646.00		628,646.00	628,646.00		628,646.00	0.0%
Timber Yield Tax		8022	1.00		1.00	1.00		1.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,762.00		3,762.00	3,762.00		3,762.00	0.0%
County & District Taxes Secured Roll Taxes		8041	55,175,222.00		55,175,222.00	55,175,222.00		55,175,222.00	0.0%
Unsecured Roll Taxes		8042	2,617,347.00		2,617,347.00	2,617,347.00		2,617,347.00	0.0%
Prior Years' Taxes		8043	0.00		0.00	0.00		0.00	0.0%
Supplemental Taxes		8044	1,799,851.00		1,799,851.00	1,799,851.00		1,799,851.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,414,825.00		5,414,825.00	5,414,825.00		5,414,825.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,742,182.00		3,742,182.00	3,742,182.00		3,742,182.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00		0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00		0.00	0.0%
Subtotal, LCFF Sources			222,524,342.00		222,524,342.00	248,827,046.00		248,827,046.00	11.8%
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	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,465,706.00)		(5,465,706.00)	(8,286,710.00)		(8,286,710.00)	51.6%
Property Taxes Transfers		8097	0.00		0.00	0.00		0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00		0.00	0.00		0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL LCFF SOURCES			217,058,636.00	0.00	217,058,636.00	240,540,336.00	0.00	240,540,336.00	10.8%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,731,314.00	5,731,314.00	0.00	5,794,358.00	5,794,358.00	1.1%
Special Education Discretionary Grants		8182	0.00	1,496,925.00	1,496,925.00	0.00	1,268,269.00	1,268,269.00	-15.3%
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		8,411,211.00	8,411,211.00		6,164,339.00	6,164,339.00	-26.7%
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		2,746,720.00	2,746,720.00		1,536,163.00	1,536,163.00	-44.0%
NCLB: Title III, Immigrant Education Program	4201	8290		83,046.00	83,046.00		73,744.00	73,744.00	-11.2%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,806,087.00	1,806,087.00		980,699.00	980,699.00	-45.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		5,277,593.00	5,277,593.00		893,746.00	893,746.00	-83.1%
Vocational and Applied Technology Education	3500-3699	8290		272,812.00	272,812.00		250,000.00	250,000.00	-8.4%
Safe and Drug Free Schools	3700-3799	8290		183,331.00	183,331.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	1,507,805.00	1,507,805.00	0.00	1,271,464.00	1,271,464.00	-15.7%
TOTAL, FEDERAL REVENUE			0.00	27,516,844.00	27,516,844.00	0.00	18,234,782.00	18,234,782.00	-33.7%
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		18,094,476.00	18,094,476.00		17,317,066.00	17,317,066.00	-4.3%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,887,608.00	0.00	2,887,608.00	2,876,473.00	0.00	2,876,473.00	-0.4%
Lottery - Unrestricted and Instructional Materials		8560	3,929,088.00	1,043,664.00	4,972,752.00	3,929,088.00	1,043,664.00	4,972,752.00	0.0%
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		3,573,130.00	3,573,130.00		3,573,129.00	3,573,129.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,834,490.00	1,834,490.00		0.00	0.00	-100.0%
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	3,987,754.00	3,987,754.00	0.00	2,833,634.00	2,833,634.00	-28.9%
TOTAL, OTHER STATE REVENUE			6,816,696.00	28,533,514.00	35,350,210.00	6,805,561.00	24,767,493.00	31,573,054.00	-10.7%

Description	2014-15 Estimated Actuals		2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
<b>OTHER LOCAL REVENUE</b>						
Other Local Revenue						
County and District Taxes						
Other Restricted Levies						
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Non-Ad Valorem Taxes						
Parcel Taxes	0.00	9,800,000.00	9,800,000.00	0.00	9,800,000.00	9,800,000.00
Other	0.00	5,590,548.00	5,590,548.00	0.00	5,530,000.00	5,530,000.00
Community Redevelopment Funds						
Not Subject to LCFF Deduction	0.00	0.00	0.00	0.00	0.00	0.00
Penalties and Interest from						
Delinquent Non-LCFF						
Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Sales						
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00
Leases and Rentals	295,000.00	59,692.00	354,692.00	300,000.00	50,000.00	350,000.00
Interest	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00
Net Increase (Decrease) in the Fair Value						
of Investments	0.00	0.00	0.00	0.00	0.00	0.00
Fees and Contracts						
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00
Interagency Services	0.00	0.00	0.00	0.00	0.00	0.00
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue						
Plus: Misc Funds Non-LCFF						
(50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00
California Dept of Education						
SACS Financial Reporting Software - 2015.1.0						
File: fund-a (Rev 01/13/2015)						

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)	
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,006,750.00	5,467,531.00	6,474,281.00	1,200,000.00	3,396,529.00	4,596,529.00	-29.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers 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			1,401,750.00	20,917,771.00	22,319,521.00	1,600,000.00	18,776,529.00	20,376,529.00	-8.7%
TOTAL, REVENUES			225,277,082.00	76,968,129.00	302,245,211.00	248,945,897.00	61,778,804.00	310,724,701.00	2.8%

Description			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F			
			Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)		Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES												
			1100		69,131,863.00	25,175,497.00		94,307,360.00	70,171,657.00	20,040,060.00	90,211,717.00	-4.3%
			1200		1,667,241.00	5,477,151.00		7,144,392.00	1,855,289.00	5,399,662.00	7,254,951.00	1.5%
			1300		9,588,830.00	2,019,829.00		11,608,659.00	9,742,003.00	1,838,668.00	11,580,671.00	-0.2%
			1900		1,108,394.00	5,926,167.00		7,034,561.00	1,319,450.00	4,981,717.00	6,301,167.00	-10.4%
					81,496,328.00	38,598,644.00		120,094,972.00	83,088,399.00	32,260,107.00	115,348,506.00	-4.0%
CLASSIFIED SALARIES												
			2100		1,929,169.00	10,878,812.00		12,807,981.00	2,053,157.00	11,779,022.00	13,832,179.00	8.0%
			2200		10,377,348.00	5,135,976.00		15,513,324.00	10,765,178.00	4,706,266.00	15,471,444.00	-0.3%
			2300		2,360,223.00	535,255.00		2,895,478.00	3,079,767.00	635,881.00	3,715,648.00	28.3%
			2400		9,946,890.00	1,990,445.00		11,937,335.00	10,306,955.00	1,916,028.00	12,222,983.00	2.4%
			2900		2,204,743.00	887,146.00		3,091,889.00	2,377,152.00	694,548.00	3,071,700.00	-0.7%
					26,818,373.00	19,427,634.00		46,246,007.00	28,582,209.00	19,731,745.00	48,313,954.00	4.5%
EMPLOYEE BENEFITS												
			3101-3102		7,260,699.00	3,367,721.00		10,628,420.00	8,839,755.00	3,340,666.00	12,180,421.00	14.6%
			3201-3202		3,085,161.00	2,202,259.00		5,287,420.00	3,383,227.00	2,356,389.00	5,739,616.00	8.6%
			3301-3302		3,248,179.00	2,086,005.00		5,334,184.00	3,300,576.00	1,974,177.00	5,274,753.00	-1.1%
			3401-3402		17,184,281.00	7,844,450.00		25,028,731.00	18,307,065.00	7,923,806.00	26,230,871.00	4.8%
			3501-3502		53,677.00	33,109.00		86,786.00	54,980.00	25,867.00	80,847.00	-6.8%
			3601-3602		3,260,772.00	1,755,019.00		5,015,791.00	3,239,552.00	1,510,252.00	4,749,804.00	-5.3%
			3701-3702		13,149,383.00	5,823,544.00		18,972,927.00	14,000,828.00	5,703,104.00	19,703,932.00	3.9%
			3751-3752		0.00	0.00		0.00	0.00	0.00	0.00	0.0%
			3901-3902		755,695.00	429,326.00		1,185,021.00	741,325.00	375,932.00	1,117,257.00	-5.7%
					47,997,847.00	23,541,433.00		71,539,280.00	51,867,308.00	23,210,193.00	75,077,501.00	4.9%
BOOKS AND SUPPLIES												
			4100		2,999,385.00	1,643,684.00		4,643,069.00	3,000,000.00	1,337,573.00	4,337,573.00	-6.6%
			4200		150,000.00	115,748.00		265,748.00	150,000.00	50,000.00	200,000.00	-24.7%
			4300		3,831,791.00	7,721,470.00		11,553,261.00	4,816,624.00	5,706,884.00	10,523,508.00	-8.9%



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	532,761.00	1,402,801.00	1,935,562.00	366,775.00	234,356.00	601,131.00	-68.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL BOOKS AND SUPPLIES</b>			7,513,937.00	10,883,703.00	18,397,640.00	8,333,399.00	7,328,813.00	15,662,212.00	-14.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,161,829.00	6,906,615.00	9,068,444.00	2,225,092.00	4,745,145.00	6,970,237.00	-23.1%
Travel and Conferences		5200	280,886.00	778,806.00	1,059,692.00	296,357.00	177,795.00	474,152.00	-55.3%
Dues and Memberships		5300	80,013.00	67,740.00	147,753.00	75,510.00	25,800.00	101,310.00	-31.4%
Insurance		5400 - 5450	1,603,452.00	0.00	1,603,452.00	1,795,601.00	0.00	1,795,601.00	12.0%
Operations and Housekeeping Services		5500	5,109,896.00	100,000.00	5,209,896.00	5,263,000.00	0.00	5,263,000.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,190,548.00	2,445,873.00	3,636,421.00	1,145,300.00	5,094,147.00	6,239,447.00	71.6%
Transfers of Direct Costs		5710	(6,000,000.00)	6,000,000.00	0.00	(6,000,000.00)	6,000,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	22,286.00	161,354.00	183,640.00	6,800.00	1,000.00	7,800.00	-95.8%
Professional/Consulting Services and Operating Expenditures		5800	12,357,841.00	26,544,019.00	38,901,860.00	11,859,128.00	18,382,318.00	30,241,446.00	-22.3%
Communications		5900	239,596.00	73,236.00	312,832.00	819,050.00	320.00	819,370.00	161.9%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			17,046,347.00	43,077,643.00	60,123,990.00	17,485,838.00	34,426,525.00	51,912,363.00	-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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,179,154.00	1,179,154.00	0.00	405,000.00	405,000.00	-65.7%
Buildings and Improvements of Buildings		6200	0.00	2,625.00	2,625.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	866,577.00	656,351.00	1,522,928.00	704,563.00	23,100.00	727,663.00	-52.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			866,577.00	1,838,130.00	2,704,707.00	704,563.00	428,100.00	1,132,663.00	-58.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others									0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	375,352.00	0.00	375,352.00	348,157.00	0.00	348,157.00	-7.2%
Other Debt Service - Principal		7439	555,000.00	0.00	555,000.00	585,000.00	0.00	585,000.00	5.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			995,352.00	0.00	995,352.00	998,157.00	0.00	998,157.00	0.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,702,690.00)	1,702,690.00	0.00	(982,643.00)	982,643.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(921,916.00)	0.00	(921,916.00)	(822,866.00)	0.00	(822,866.00)	-10.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,624,606.00)	1,702,690.00	(921,916.00)	(1,805,509.00)	982,643.00	(822,866.00)	-10.7%
TOTAL EXPENDITURES			180,110,155.00	139,069,877.00	319,180,032.00	189,254,364.00	118,368,126.00	307,622,490.00	-3.6%

General Fund  
Unrestricted and Restricted  
Expenditures by Object

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	1,495,396.00	0.00	1,495,396.00	589,937.00	0.00	589,937.00	-60.5%
(b) TOTAL INTERFUND TRANSFERS OUT			1,495,396.00	0.00	1,495,396.00	589,937.00	0.00	589,937.00	-60.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(47,878,432.00)	47,878,432.00	0.00	(55,151,628.00)	55,151,628.00	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			(47,878,432.00)	47,878,432.00	0.00	(55,151,628.00)	55,151,628.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(49,373,828.00)	47,878,432.00	(1,495,396.00)	(55,741,565.00)	55,151,628.00	(589,937.00)	-60.5%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LOFF Sources		8010-8099	217,058,636.00	0.00	217,058,636.00	240,540,336.00	0.00	240,540,336.00	10.8%
2) Federal Revenue		8100-8299	0.00	27,516,844.00	27,516,844.00	0.00	18,234,782.00	18,234,782.00	-33.7%
3) Other State Revenue		8300-8599	6,816,696.00	28,533,514.00	35,350,210.00	6,805,561.00	24,767,493.00	31,573,054.00	-10.7%
4) Other Local Revenue		8600-8799	1,401,750.00	20,917,771.00	22,319,521.00	1,600,000.00	18,776,529.00	20,376,529.00	-8.7%
5) TOTAL REVENUES			225,277,082.00	76,968,129.00	302,245,211.00	248,945,897.00	61,778,804.00	310,724,701.00	2.8%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		107,336,483.00	63,178,640.32	170,515,123.32	111,825,897.00	58,413,516.00	170,239,413.00	-0.2%
2) Instruction - Related Services	2000-2999		26,394,574.00	22,901,040.68	49,295,614.68	28,516,462.00	14,054,551.00	42,571,013.00	-13.6%
3) Pupil Services	3000-3999		6,002,593.00	29,946,682.00	35,949,275.00	6,114,701.00	24,014,895.00	30,129,596.00	-16.2%
4) Ancillary Services	4000-4999		572,421.00	5,401,058.00	5,973,479.00	593,471.00	5,085,002.00	5,678,473.00	-4.9%
5) Community Services	5000-5999		111,808.00	111,915.00	223,723.00	116,585.00	128,960.00	245,545.00	9.8%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		18,951,740.00	2,673,558.00	21,625,298.00	20,487,238.00	1,075,245.00	21,562,483.00	-0.3%
8) Plant Services	8000-8999		19,745,184.00	14,856,983.00	34,602,167.00	20,601,853.00	15,595,957.00	36,197,810.00	4.6%
9) Other Outgo	9000-9999	Except 7600-7699	995,352.00	0.00	995,352.00	998,157.00	0.00	998,157.00	0.3%
10) TOTAL EXPENDITURES			180,110,155.00	139,069,877.00	319,180,032.00	189,254,364.00	118,368,126.00	307,622,490.00	-3.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			45,166,927.00	(62,101,748.00)	(16,934,821.00)	59,691,533.00	(56,589,322.00)	3,102,211.00	-118.3%
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	1,495,396.00	0.00	1,495,396.00	589,937.00	0.00	589,937.00	-60.5%
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	(47,878,432.00)	47,878,432.00	0.00	(55,151,628.00)	55,151,628.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(49,373,828.00)	47,878,432.00	(1,495,396.00)	(55,741,565.00)	55,151,628.00	(589,937.00)	-60.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,206,901.00)	(14,223,316.00)	(18,430,217.00)	3,949,988.00	(1,437,694.00)	2,512,274.00	-113.6%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	21,992,229.02	23,546,521.36	45,538,750.38	17,785,328.02	9,323,205.36	27,108,533.38	-40.5%
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)			21,992,229.02	23,546,521.36	45,538,750.38	17,785,328.02	9,323,205.36	27,108,533.38	-40.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,992,229.02	23,546,521.36	45,538,750.38	17,785,328.02	9,323,205.36	27,108,533.38	-40.5%
2) Ending Balance, June 30 (E + F1e)			17,785,328.02	9,323,205.36	27,108,533.38	21,735,296.02	7,885,511.36	29,620,807.38	9.3%
Components of Ending Fund Balance									
a) Nonspendable		9711	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00	0.0%
Revolving Cash		9712	230,000.00	0.00	230,000.00	230,000.00	0.00	230,000.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	9,323,205.98	9,323,205.98	0.00	7,885,511.98	7,885,511.98	-15.4%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	4,844,883.00	0.00	4,844,883.00	New
Other Commitments (by Resource/Object)		9760				4,344,883.00		4,344,883.00	
Supplemental and Concentration Unallo	0000					500,000.00		500,000.00	
ERATE Technology	0000								
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments (by Resource/Object)									
e) Unassigned/unappropriated		9789	9,620,263.00	0.00	9,620,263.00	9,246,373.00	0.00	9,246,373.00	-3.9%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	7,865,065.02	(0.62)	7,865,064.40	7,344,040.02	(0.62)	7,344,039.40	-6.6%

July 1 Budget  
General Fund  
Exhibit: Restricted Balance Detail

07 61796 0000000  
Form 01

West Contra Costa Unified  
Contra Costa County

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	1,669,190.77	1,669,190.77
6010	After School Education and Safety (ASES)	0.19	0.19
6230	California Clean Energy Jobs Act	157,339.00	0.00
6300	Lottery: Instructional Materials	3,003,405.47	3,003,405.47
6500	Special Education	0.55	0.55
7400	Quality Education Investment Act	883,507.17	0.17
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	131,741.76	153,798.76
9010	Other Restricted Local	3,478,021.07	3,059,116.07
Total, Restricted Balance		9,323,205.98	7,885,511.98



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	455,407.00	346,927.00	-23.8%
3) Other State Revenue		8300-8599	0.00	1,820,063.00	New
4) Other Local Revenue		8600-8799	309,754.00	315,228.00	1.8%
5) TOTAL, REVENUES			765,161.00	2,482,218.00	224.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,446,693.00	1,211,792.00	-16.2%
2) Classified Salaries		2000-2999	722,666.00	780,245.00	8.0%
3) Employee Benefits		3000-3999	647,565.00	734,807.00	13.5%
4) Books and Supplies		4000-4999	296,979.25	120,956.00	-59.3%
5) Services and Other Operating Expenditures		5000-5999	341,860.75	340,893.00	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,455,764.00	3,188,693.00	-7.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,690,603.00)	(706,475.00)	-73.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,495,396.00	589,937.00	-60.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,495,396.00	589,937.00	-60.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,195,207.00)	(116,538.00)	-90.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,065,909.26	870,702.26	-57.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,909.26	870,702.26	-57.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,909.26	870,702.26	-57.9%
2) Ending Balance, June 30 (E + F1e)			870,702.26	754,164.26	-13.4%
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	10,000.05	10,000.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	860,702.21	744,164.21	-13.5%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	10,832.00	10,832.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	444,575.00	336,095.00	-24.4%
TOTAL, FEDERAL REVENUE			455,407.00	346,927.00	-23.8%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	1,820,063.00	New
TOTAL, OTHER STATE REVENUE			0.00	1,820,063.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	200,000.00	175,000.00	-12.5%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	109,754.00	140,228.00	27.8%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>309,754.00</b>	<b>315,228.00</b>	<b>1.8%</b>
<b>TOTAL, REVENUES</b>			<b>765,161.00</b>	<b>2,482,218.00</b>	<b>224.4%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,201,925.00	942,564.00	-21.6%
Certificated Pupil Support Salaries		1200	14,568.00	65,669.00	350.8%
Certificated Supervisors' and Administrators' Salaries		1300	216,870.00	203,559.00	-6.1%
Other Certificated Salaries		1900	13,330.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			1,446,693.00	1,211,792.00	-16.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	112,848.00	122,452.00	8.5%
Classified Support Salaries		2200	113,031.00	93,759.00	-17.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	397,949.00	444,436.00	11.7%
Other Classified Salaries		2900	98,838.00	119,598.00	21.0%
TOTAL, CLASSIFIED SALARIES			722,666.00	780,245.00	8.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	111,703.00	127,574.00	14.2%
PERS		3201-3202	70,831.00	86,164.00	21.6%
OASDI/Medicare/Alternative		3301-3302	77,376.00	75,253.00	-2.7%
Health and Welfare Benefits		3401-3402	198,928.00	224,299.00	12.8%
Unemployment Insurance		3501-3502	1,109.00	1,041.00	-6.1%
Workers' Compensation		3601-3602	65,522.00	55,488.00	-15.3%
OPEB, Allocated		3701-3702	116,696.00	159,588.00	36.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,400.00	5,400.00	0.0%
TOTAL, EMPLOYEE BENEFITS			647,565.00	734,807.00	13.5%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	248,874.25	115,956.00	-53.4%
Noncapitalized Equipment		4400	48,105.00	5,000.00	-89.6%
TOTAL, BOOKS AND SUPPLIES			296,979.25	120,956.00	-59.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	37,367.00	9,194.00	-75.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	86,000.00	82,793.00	-3.7%
Operations and Housekeeping Services		5500	45,414.00	45,301.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,575.00	11,250.00	-60.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	113,027.75	164,270.00	45.3%
Communications		5900	28,477.00	28,085.00	-1.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>341,860.75</b>	<b>340,893.00</b>	<b>-0.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,455,764.00	3,188,693.00	-7.7%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,495,396.00	589,937.00	-60.5%
(a) TOTAL, INTERFUND TRANSFERS IN			1,495,396.00	589,937.00	-60.5%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,495,396.00	589,937.00	-60.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	455,407.00	346,927.00	-23.8%
3) Other State Revenue		8300-8599	0.00	1,820,063.00	New
4) Other Local Revenue		8600-8799	309,754.00	315,228.00	1.8%
5) TOTAL, REVENUES			765,161.00	2,482,218.00	224.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		1,674,551.00	1,312,675.00	-21.6%
2) Instruction - Related Services	2000-2999		1,511,914.00	1,570,391.00	3.9%
3) Pupil Services	3000-3999		16,781.00	83,780.00	399.3%
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		252,518.00	221,847.00	-12.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,455,764.00	3,188,693.00	-7.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,690,603.00)	(706,475.00)	-73.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,495,396.00	589,937.00	-60.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,495,396.00	589,937.00	-60.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,195,207.00)	(116,538.00)	-90.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,065,909.26	870,702.26	-57.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,909.26	870,702.26	-57.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,909.26	870,702.26	-57.9%
2) Ending Balance, June 30 (E + F1e)			870,702.26	754,164.26	-13.4%
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	10,000.05	10,000.05	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	860,702.21	744,164.21	-13.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
3905	Adult Education: Adult Basic Education & ESL	0.09	0.09
3913	Adult Education: Adult Secondary Education	0.01	0.01
9010	Other Restricted Local	9,999.95	9,999.95
Total, Restricted Balance		10,000.05	10,000.05

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	418,153.00	409,000.00	-2.2%
3) Other State Revenue		8300-8599	2,716,923.00	2,497,186.00	-8.1%
4) Other Local Revenue		8600-8799	29,165.00	0.00	-100.0%
5) TOTAL, REVENUES			3,164,241.00	2,906,186.00	-8.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	1,034,205.00	1,040,619.00	0.6%
2) Classified Salaries		2000-2999	923,215.00	909,090.00	-1.5%
3) Employee Benefits		3000-3999	748,854.00	779,920.00	4.1%
4) Books and Supplies		4000-4999	368,512.00	12,719.00	-96.5%
5) Services and Other Operating Expenditures		5000-5999	94,736.00	16,000.00	-83.1%
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	160,541.00	147,838.00	-7.9%
9) TOTAL, EXPENDITURES			3,330,063.00	2,906,186.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(165,822.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(165,822.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,822.01	0.01	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,822.01	0.01	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,822.01	0.01	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	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	0.54	0.54	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	0.01	0.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.54)	(0.54)	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	418,153.00	409,000.00	-2.2%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>418,153.00</b>	<b>409,000.00</b>	<b>-2.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,716,923.00	2,497,186.00	-8.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,716,923.00</b>	<b>2,497,186.00</b>	<b>-8.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	26,000.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,165.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>29,165.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,164,241.00</b>	<b>2,906,186.00</b>	<b>-8.2%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	925,140.00	931,555.00	0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	57,365.00	57,364.00	0.0%
Other Certificated Salaries		1900	51,700.00	51,700.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,034,205.00</b>	<b>1,040,619.00</b>	<b>0.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	723,129.00	686,907.00	-5.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	159,681.00	182,853.00	14.5%
Other Classified Salaries		2900	40,405.00	39,330.00	-2.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>923,215.00</b>	<b>909,090.00</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	87,891.00	106,289.00	20.9%
PERS		3201-3202	102,185.00	107,985.00	5.7%
OASDI/Medicare/Alternative		3301-3302	83,383.00	82,257.00	-1.4%
Health and Welfare Benefits		3401-3402	219,139.00	216,765.00	-1.1%
Unemployment Insurance		3501-3502	780.00	940.00	20.5%
Workers' Compensation		3601-3602	57,955.00	55,222.00	-4.7%
OPEB, Allocated		3701-3702	184,921.00	196,962.00	6.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,600.00	13,500.00	7.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>748,854.00</b>	<b>779,920.00</b>	<b>4.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	347,870.00	12,719.00	-96.3%
Noncapitalized Equipment		4400	20,642.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>368,512.00</b>	<b>12,719.00</b>	<b>-96.5%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,500.00	0.00	-100.0%
Dues and Memberships		5300	1,000.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,214.00	16,000.00	12.6%
Professional/Consulting Services and Operating Expenditures		5800	61,922.00	0.00	-100.0%
Communications		5900	100.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,736.00	16,000.00	-83.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	160,541.00	147,838.00	-7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			160,541.00	147,838.00	-7.9%
<b>TOTAL, EXPENDITURES</b>			3,330,063.00	2,906,186.00	-12.7%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	418,153.00	409,000.00	-2.2%
3) Other State Revenue		8300-8599	2,716,923.00	2,497,186.00	-8.1%
4) Other Local Revenue		8600-8799	29,165.00	0.00	-100.0%
5) TOTAL, REVENUES			3,164,241.00	2,906,186.00	-8.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,576,151.00	2,230,901.00	-13.4%
2) Instruction - Related Services	2000-2999		507,853.00	446,365.00	-12.1%
3) Pupil Services	3000-3999		78,518.00	81,082.00	3.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		160,541.00	147,838.00	-7.9%
8) Plant Services	8000-8999		7,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,330,063.00	2,906,186.00	-12.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(165,822.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(165,822.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	165,822.01	0.01	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			165,822.01	0.01	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,822.01	0.01	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.01	0.01	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	0.54	0.54	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	0.01	0.01	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.54)	(0.54)	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	0.54	0.54
Total, Restricted Balance		0.54	0.54

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,930,000.00	12,173,382.00	2.0%
3) Other State Revenue		8300-8599	850,000.00	875,000.00	2.9%
4) Other Local Revenue		8600-8799	1,095,000.00	943,000.00	-13.9%
5) TOTAL, REVENUES			13,875,000.00	13,991,382.00	0.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,043,807.00	5,170,174.00	2.5%
3) Employee Benefits		3000-3999	2,299,749.00	2,370,631.00	3.1%
4) Books and Supplies		4000-4999	5,659,997.00	5,188,000.00	-8.3%
5) Services and Other Operating Expenditures		5000-5999	397,721.00	552,350.00	38.9%
6) Capital Outlay		6000-6999	165,000.00	106,399.00	-35.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	761,375.00	675,028.00	-11.3%
9) TOTAL, EXPENDITURES			14,327,649.00	14,062,582.00	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(452,649.00)	(71,200.00)	-84.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(452,649.00)	(71,200.00)	-84.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,341,285.53	2,888,636.53	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,341,285.53	2,888,636.53	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,341,285.53	2,888,636.53	-13.5%
2) Ending Balance, June 30 (E + F1e)			2,888,636.53	2,817,436.53	-2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,861,734.57	2,790,534.57	-2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	26,902.35	26,902.35	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	(0.39)	(0.39)	0.0%



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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	11,930,000.00	12,173,382.00	2.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,930,000.00	12,173,382.00	2.0%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	850,000.00	875,000.00	2.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			850,000.00	875,000.00	2.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,075,000.00	925,000.00	-14.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	20,000.00	18,000.00	-10.0%
TOTAL, OTHER LOCAL REVENUE			1,095,000.00	943,000.00	-13.9%
TOTAL, REVENUES			13,875,000.00	13,991,382.00	0.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,597,340.00	4,719,319.00	2.7%
Classified Supervisors' and Administrators' Salaries		2300	204,005.00	204,005.00	0.0%
Clerical, Technical and Office Salaries		2400	242,462.00	246,850.00	1.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,043,807.00</b>	<b>5,170,174.00</b>	<b>2.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	427,263.00	478,229.00	11.9%
OASDI/Medicare/Alternative		3301-3302	476,570.00	392,765.00	-17.6%
Health and Welfare Benefits		3401-3402	617,426.00	717,686.00	16.2%
Unemployment Insurance		3501-3502	2,647.00	2,637.00	-0.4%
Workers' Compensation		3601-3602	156,951.00	151,021.00	-3.8%
OPEB, Allocated		3701-3702	540,592.00	552,693.00	2.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	78,300.00	75,600.00	-3.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,299,749.00</b>	<b>2,370,631.00</b>	<b>3.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	464,997.00	500,000.00	7.5%
Noncapitalized Equipment		4400	133,500.00	50,000.00	-62.5%
Food		4700	5,061,500.00	4,638,000.00	-8.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,659,997.00</b>	<b>5,188,000.00</b>	<b>-8.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	30,000.00	30,000.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	0.0%
Operations and Housekeeping Services		5500	150,000.00	150,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	180,000.00	150,000.00	-16.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(204,266.00)	(28,800.00)	-85.9%
Professional/Consulting Services and Operating Expenditures		5800	90,837.00	100,000.00	10.1%
Communications		5900	1,000.00	1,000.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>397,721.00</b>	<b>552,350.00</b>	<b>38.9%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	165,000.00	106,399.00	-35.5%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>165,000.00</b>	<b>106,399.00</b>	<b>-35.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	761,375.00	675,028.00	-11.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>761,375.00</b>	<b>675,028.00</b>	<b>-11.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,327,649.00</b>	<b>14,062,582.00</b>	<b>-1.9%</b>

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,930,000.00	12,173,382.00	2.0%
3) Other State Revenue		8300-8599	850,000.00	875,000.00	2.9%
4) Other Local Revenue		8600-8799	1,095,000.00	943,000.00	-13.9%
5) TOTAL, REVENUES			13,875,000.00	13,991,382.00	0.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		13,416,274.00	13,237,554.00	-1.3%
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		761,375.00	675,028.00	-11.3%
8) Plant Services	8000-8999		150,000.00	150,000.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			14,327,649.00	14,062,582.00	-1.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(452,649.00)	(71,200.00)	-84.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(452,649.00)	(71,200.00)	-84.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,341,285.53	2,888,636.53	-13.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,341,285.53	2,888,636.53	-13.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,341,285.53	2,888,636.53	-13.5%
2) Ending Balance, June 30 (E + F1e)			2,888,636.53	2,817,436.53	-2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,861,734.57	2,790,534.57	-2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	26,902.35	26,902.35	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	(0.39)	(0.39)	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,415,590.99	1,344,390.99
5330	Child Nutrition: Summer Food Service Program Operations	1,446,143.58	1,446,143.58
Total, Restricted Balance		2,861,734.57	2,790,534.57



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	873,996.00	2,000,000.00	128.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			918,996.00	2,000,000.00	117.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(913,996.00)	(2,000,000.00)	118.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(913,996.00)	(2,000,000.00)	118.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,944,101.11	2,030,105.11	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,944,101.11	2,030,105.11	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,944,101.11	2,030,105.11	-31.0%
2) Ending Balance, June 30 (E + F1e)			2,030,105.11	30,105.11	-98.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	30,105.11	New
d) Assigned					
Other Assignments		9780	2,030,105.11	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
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	5,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			45,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	873,996.00	2,000,000.00	128.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>873,996.00</b>	<b>2,000,000.00</b>	<b>128.8%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>918,996.00</b>	<b>2,000,000.00</b>	<b>117.6%</b>

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCOFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	0.00	-100.0%
5) TOTAL, REVENUES			5,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		918,996.00	2,000,000.00	117.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			918,996.00	2,000,000.00	117.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(913,996.00)	(2,000,000.00)	118.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(913,996.00)	(2,000,000.00)	118.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,944,101.11	2,030,105.11	-31.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,944,101.11	2,030,105.11	-31.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,944,101.11	2,030,105.11	-31.0%
2) Ending Balance, June 30 (E + F1e)			2,030,105.11	30,105.11	-98.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	30,105.11	New
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,030,105.11	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,705,168.28	11,705,168.28	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,168.28	11,705,168.28	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,168.28	11,705,168.28	0.0%
2) Ending Balance, June 30 (E + F1e)			11,705,168.28	11,705,168.28	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	9,246,373.00	New
Other Commitments		9760	9,620,263.00	2,458,795.28	-74.4%
2 year Contribution for IT Equipment Replac	0000	9760		2,458,795.28	
d) Assigned					
Other Assignments		9780	2,084,905.28	0.00	-100.0%
2015-16 IT Replacement	0000	9780	1,200,000.00		
2016-17 IT Replacement	0000	9780	884,905.28		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.0%

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



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,705,168.28	11,705,168.28	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,168.28	11,705,168.28	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,168.28	11,705,168.28	0.0%
2) Ending Balance, June 30 (E + F1e)			11,705,168.28	11,705,168.28	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	9,246,373.00	New
Other Commitments (by Resource/Object)		9760	9,620,263.00	2,458,795.28	-74.4%
2 year Contribution for IT Equipment Replace	0000	9760		2,458,795.28	
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,084,905.28	0.00	-100.0%
2015-16 IT Replacement	0000	9780	1,200,000.00		
2016-17 IT Replacement	0000	9780	884,905.28		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	209,145.00	150,000.00	-28.3%
5) TOTAL REVENUES			209,145.00	150,000.00	-28.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,866,961.00	1,561,048.00	-16.4%
3) Employee Benefits		3000-3999	752,581.00	720,033.00	-4.3%
4) Books and Supplies		4000-4999	3,890,420.00	1,349,250.00	-65.3%
5) Services and Other Operating Expenditures		5000-5999	10,586,454.00	4,671,375.00	-55.9%
6) Capital Outlay		6000-6999	85,905,207.00	80,116,804.00	-6.7%
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			103,001,623.00	88,418,510.00	-14.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(102,792,478.00)	(88,268,510.00)	-14.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,469.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	135,070,469.00	0.00	-100.0%
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			135,000,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND</b>					
<b>BALANCE (C + D4)</b>			32,207,522.00	(88,268,510.00)	-374.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,528,287.33	91,735,809.33	54.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,528,287.33	91,735,809.33	54.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,528,287.33	91,735,809.33	54.1%
2) Ending Balance, June 30 (E + F1e)			91,735,809.33	3,467,299.33	-96.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,668,776.72	250,266.72	-99.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,067,032.61	3,217,032.61	4.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	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	59,145.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			209,145.00	150,000.00	-28.3%
<b>TOTAL, REVENUES</b>			209,145.00	150,000.00	-28.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	10,000.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,330,781.00	999,012.00	-24.9%
Clerical, Technical and Office Salaries		2400	506,180.00	562,036.00	11.0%
Other Classified Salaries		2900	20,000.00	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,866,961.00</b>	<b>1,561,048.00</b>	<b>-16.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	700.00	0.00	-100.0%
PERS		3201-3202	204,119.00	186,183.00	-8.8%
OASDI/Medicare/Alternative		3301-3302	117,024.00	110,443.00	-5.6%
Health and Welfare Benefits		3401-3402	228,476.00	234,732.00	2.7%
Unemployment Insurance		3501-3502	829.00	784.00	-5.4%
Workers' Compensation		3601-3602	48,983.00	45,242.00	-7.6%
OPEB, Allocated		3701-3702	137,330.00	135,449.00	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,120.00	7,200.00	-52.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>752,581.00</b>	<b>720,033.00</b>	<b>-4.3%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,921,768.00	1,349,250.00	-53.8%
Noncapitalized Equipment		4400	968,652.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,890,420.00</b>	<b>1,349,250.00</b>	<b>-65.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,000.00	15,000.00	7.1%
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	2,810,396.00	1,728,000.00	-38.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,412.00	5,000.00	46.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	7,758,646.00	2,923,375.00	-62.3%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,586,454.00</b>	<b>4,671,375.00</b>	<b>-55.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,525,950.00	244,625.00	-84.0%
Buildings and Improvements of Buildings		6200	77,856,290.00	79,872,179.00	2.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	6,522,967.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>85,905,207.00</b>	<b>80,116,804.00</b>	<b>-6.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>103,001,623.00</b>	<b>88,418,510.00</b>	<b>-14.2%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	70,469.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			70,469.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	135,000,000.00	0.00	-100.0%
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	70,469.00	0.00	-100.0%
(c) TOTAL, SOURCES			135,070,469.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			135,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	209,145.00	150,000.00	-28.3%
5) TOTAL, REVENUES			209,145.00	150,000.00	-28.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		103,001,623.00	88,418,510.00	-14.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			103,001,623.00	88,418,510.00	-14.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(102,792,478.00)	(88,268,510.00)	-14.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	70,469.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	135,070,469.00	0.00	-100.0%
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			135,000,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			32,207,522.00	(88,268,510.00)	-374.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	59,528,287.33	91,735,809.33	54.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,528,287.33	91,735,809.33	54.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,528,287.33	91,735,809.33	54.1%
2) Ending Balance, June 30 (E + F1e)			91,735,809.33	3,467,299.33	-96.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	88,668,776.72	250,266.72	-99.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,067,032.61	3,217,032.61	4.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	88,668,776.72	250,266.72
Total, Restricted Balance		88,668,776.72	250,266.72

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	904,000.00	0.00	-100.0%
5) TOTAL, REVENUES			904,000.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	834,475.00	800,000.00	-4.1%
6) Capital Outlay		6000-6999	216,525.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,051,000.00	800,000.00	-23.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(147,000.00)	(800,000.00)	444.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(147,000.00)	(800,000.00)	444.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,339.32	3,295,339.32	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,339.32	3,295,339.32	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,339.32	3,295,339.32	-4.3%
2) Ending Balance, June 30 (E + F1e)			3,295,339.32	2,495,339.32	-24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,295,339.32	2,495,339.32	-24.3%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	900,000.00	0.00	-100.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			904,000.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			904,000.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	693,935.00	680,000.00	-2.0%
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	140,540.00	120,000.00	-14.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>834,475.00</b>	<b>800,000.00</b>	<b>-4.1%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	24,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	185,525.00	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	7,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>216,525.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,051,000.00</b>	<b>800,000.00</b>	<b>-23.9%</b>

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	904,000.00	0.00	-100.0%
5) TOTAL, REVENUES			904,000.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,051,000.00	800,000.00	-23.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,051,000.00	800,000.00	-23.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(147,000.00)	(800,000.00)	444.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(147,000.00)	(800,000.00)	444.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,442,339.32	3,295,339.32	-4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,442,339.32	3,295,339.32	-4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,339.32	3,295,339.32	-4.3%
2) Ending Balance, June 30 (E + F1e)			3,295,339.32	2,495,339.32	-24.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	3,295,339.32	2,495,339.32	-24.3%
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	2015-16
		Estimated Actuals	Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	692,436.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	60,500.00	0.00	-100.0%
5) TOTAL, REVENUES			752,936.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61.00	0.00	-100.0%
6) Capital Outlay		6000-6999	45,060,600.00	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			45,060,661.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(44,307,725.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,307,725.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,368,160.60	60,435.60	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,368,160.60	60,435.60	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,368,160.60	60,435.60	-99.9%
2) Ending Balance, June 30 (E + F1e)			60,435.60	60,435.60	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	60,435.60	60,435.60	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	692,436.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			692,436.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,500.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60,500.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			752,936.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	61.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			61.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	45,060,600.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			45,060,600.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			45,060,661.00	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	692,436.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	60,500.00	0.00	-100.0%
5) TOTAL, REVENUES			752,936.00	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		45,060,661.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,060,661.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(44,307,725.00)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(44,307,725.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	44,368,160.60	60,435.60	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,368,160.60	60,435.60	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,368,160.60	60,435.60	-99.9%
2) Ending Balance, June 30 (E + F1e)			60,435.60	60,435.60	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	60,435.60	60,435.60	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
7710	State School Facilities Projects	49,936.23	49,936.23
7810	Other Restricted State	10,499.37	10,499.37
Total, Restricted Balance		60,435.60	60,435.60

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,205,000.00	1,054,000.00	-12.5%
5) TOTAL, REVENUES			1,205,000.00	1,054,000.00	-12.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	129,789.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,005,927.00	1,055,000.00	-64.9%
6) Capital Outlay		6000-6999	1,427,207.00	725,000.00	-49.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,562,923.00	1,780,000.00	-61.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,357,923.00)	(726,000.00)	-78.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	133,500.00	0.00	-100.0%
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			133,500.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,224,423.00)	(726,000.00)	-77.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,075,643.04	1,851,220.04	-63.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,075,643.04	1,851,220.04	-63.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,075,643.04	1,851,220.04	-63.5%
2) Ending Balance, June 30 (E + F1e)			1,851,220.04	1,125,220.04	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	574,814.47	574,814.47	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	1,276,405.57	550,405.57	-56.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,000,000.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	5,000.00	4,000.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	200,000.00	50,000.00	-75.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,205,000.00	1,054,000.00	-12.5%
TOTAL, REVENUES			1,205,000.00	1,054,000.00	-12.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	116,789.00	0.00	-100.0%
Noncapitalized Equipment		4400	13,000.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			129,789.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,791,074.00	1,055,000.00	-62.2%
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	214,853.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,005,927.00</b>	<b>1,055,000.00</b>	<b>-64.9%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	16,100.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,364,607.00	725,000.00	-46.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	46,500.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,427,207.00</b>	<b>725,000.00</b>	<b>-49.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>4,562,923.00</b>	<b>1,780,000.00</b>	<b>-61.0%</b>



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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	133,500.00	0.00	-100.0%
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			133,500.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			133,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,205,000.00	1,054,000.00	-12.5%
5) TOTAL, REVENUES			1,205,000.00	1,054,000.00	-12.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,562,923.00	1,780,000.00	-61.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,562,923.00	1,780,000.00	-61.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,357,923.00)	(726,000.00)	-78.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	133,500.00	0.00	-100.0%
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			133,500.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,224,423.00)	(726,000.00)	-77.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,075,643.04	1,851,220.04	-63.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,075,643.04	1,851,220.04	-63.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,075,643.04	1,851,220.04	-63.5%
2) Ending Balance, June 30 (E + F1e)			1,851,220.04	1,125,220.04	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	574,814.47	574,814.47	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	1,276,405.57	550,405.57	-56.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
5810	Other Restricted Federal	89,536.31	89,536.31
9010	Other Restricted Local	485,278.16	485,278.16
Total, Restricted Balance		<u>574,814.47</u>	<u>574,814.47</u>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,469.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,469.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,469.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,291,231.86	60,361,700.86	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,291,231.86	60,361,700.86	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,291,231.86	60,361,700.86	0.1%
2) Ending Balance, June 30 (E + F1e)			60,361,700.86	60,361,700.86	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	60,361,700.86	60,361,700.86	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	70,469.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			70,469.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			70,469.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	70,469.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			70,469.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			70,469.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	60,291,231.86	60,361,700.86	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			60,291,231.86	60,361,700.86	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,291,231.86	60,361,700.86	0.1%
2) Ending Balance, June 30 (E + F1e)			60,361,700.86	60,361,700.86	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	60,361,700.86	60,361,700.86	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,042,373.29	1,042,373.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29	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	1,042,373.29	1,042,373.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,081.29	1,081.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081.29	1,081.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081.29	1,081.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,081.29	1,081.29	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,081.29	1,081.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,081.29	1,081.29	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081.29	1,081.29	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081.29	1,081.29	0.0%
2) Ending Balance, June 30 (E + F1e)			1,081.29	1,081.29	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	1,081.29	1,081.29	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,162,552.00	2,032,394.00	-35.7%
5) TOTAL, REVENUES			3,162,552.00	2,032,394.00	-35.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	103,944.00	113,458.00	9.2%
3) Employee Benefits		3000-3999	47,149.00	73,305.00	55.5%
4) Books and Supplies		4000-4999	6,393.00	4,700.00	-26.5%
5) Services and Other Operating Expenses		5000-5999	2,657,122.00	2,393,326.00	-9.9%
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			2,814,608.00	2,584,789.00	-8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			347,944.00	(552,395.00)	-258.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			347,944.00	(552,395.00)	-258.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,279,652.86	1,627,596.86	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,279,652.86	1,627,596.86	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,279,652.86	1,627,596.86	27.2%
2) Ending Net Position, June 30 (E + F1e)			1,627,596.86	1,075,201.86	-33.9%
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	1,627,596.86	1,075,201.86	-33.9%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	4,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,839,452.00	2,028,394.00	10.3%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,320,100.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,162,552.00</b>	<b>2,032,394.00</b>	<b>-35.7%</b>
<b>TOTAL, REVENUES</b>			<b>3,162,552.00</b>	<b>2,032,394.00</b>	<b>-35.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,944.00	74,944.00	-15.7%
Clerical, Technical and Office Salaries		2400	15,000.00	38,514.00	156.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			103,944.00	113,458.00	9.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,622.00	13,442.00	26.5%
OASDI/Medicare/Alternative		3301-3302	7,234.00	7,988.00	10.4%
Health and Welfare Benefits		3401-3402	17,100.00	32,178.00	88.2%
Unemployment Insurance		3501-3502	88.00	56.00	-36.4%
Workers' Compensation		3601-3602	2,921.00	3,273.00	12.1%
OPEB, Allocated		3701-3702	9,184.00	16,368.00	78.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			47,149.00	73,305.00	55.5%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	1,000.00	-60.0%
Noncapitalized Equipment		4400	3,893.00	3,700.00	-5.0%
TOTAL, BOOKS AND SUPPLIES			6,393.00	4,700.00	-26.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,863.00	2,000.00	7.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,676,596.00	1,911,026.00	14.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	459,838.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	518,575.00	480,000.00	-7.4%
Communications		5900	250.00	300.00	20.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,657,122.00	2,393,326.00	-9.9%
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			2,814,608.00	2,584,789.00	-8.2%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,162,552.00	2,032,394.00	-35.7%
5) TOTAL, REVENUES			3,162,552.00	2,032,394.00	-35.7%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		2,814,608.00	2,584,789.00	-8.2%
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			2,814,608.00	2,584,789.00	-8.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			347,944.00	(552,395.00)	-258.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			347,944.00	(552,395.00)	-258.8%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,279,652.86	1,627,596.86	27.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,279,652.86	1,627,596.86	27.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,279,652.86	1,627,596.86	27.2%
2) Ending Net Position, June 30 (E + F1e)			1,627,596.86	1,075,201.86	-33.9%
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	1,627,596.86	1,075,201.86	-33.9%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,036,391.00	20,813,803.00	3.9%
5) TOTAL, REVENUES			20,036,391.00	20,813,803.00	3.9%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,465,800.00	18,148,098.00	-1.7%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,465,800.00	18,148,098.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,570,591.00	2,665,705.00	69.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,570,591.00	2,665,705.00	69.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,922,078.87	18,492,669.87	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,922,078.87	18,492,669.87	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,922,078.87	18,492,669.87	9.3%
2) Ending Net Position, June 30 (E + F1e)			18,492,669.87	21,158,374.87	14.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,889.80	29,889.80	0.0%
c) Unrestricted Net Position		9790	18,462,780.07	21,128,485.07	14.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			0.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	30,000.00	30,000.00	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	20,006,391.00	20,783,803.00	3.9%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,036,391.00</b>	<b>20,813,803.00</b>	<b>3.9%</b>
<b>TOTAL, REVENUES</b>			<b>20,036,391.00</b>	<b>20,813,803.00</b>	<b>3.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,465,800.00	18,148,098.00	-1.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>18,465,800.00</b>	<b>18,148,098.00</b>	<b>-1.7%</b>
<b>TOTAL, EXPENSES</b>			<b>18,465,800.00</b>	<b>18,148,098.00</b>	<b>-1.7%</b>

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



Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,036,391.00	20,813,803.00	3.9%
5) TOTAL, REVENUES			20,036,391.00	20,813,803.00	3.9%
<b>B. EXPENSES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		18,465,800.00	18,148,098.00	-1.7%
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			18,465,800.00	18,148,098.00	-1.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,570,591.00	2,665,705.00	69.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,570,591.00	2,665,705.00	69.7%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	16,922,078.87	18,492,669.87	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,922,078.87	18,492,669.87	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,922,078.87	18,492,669.87	9.3%
2) Ending Net Position, June 30 (E + F1e)			18,492,669.87	21,158,374.87	14.4%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	29,889.80	29,889.80	0.0%
c) Unrestricted Net Position		9790	18,462,780.07	21,128,485.07	14.4%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
9010	Other Restricted Local	29,889.80	29,889.80
Total, Restricted Net Position		29,889.80	29,889.80

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	27,655.72	87.23	27,742.95	26,130.76	83.84	26,214.60
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	27,655.72	87.23	27,742.95	26,130.76	83.84	26,214.60
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	27,655.72	87.23	27,742.95	26,130.76	83.84	26,214.60
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
Object	Beginning Balances (Rev. Only)								
JUNE									
A. BEGINNING CASH		25,089,134.59	27,818,404.76	16,396,554.27	18,577,201.06	6,330,182.45	1,354,568.72	55,085,070.11	39,870,333.02
B. RECEIPTS									
LCOFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,628,841.54	7,628,841.54	23,501,875.18	13,731,914.77	13,731,914.77	23,501,874.00	13,731,914.77	0.00
Property Taxes	8020-8079	3,504.79	879,601.42	0.00	(12,966,442.69)	(384,071.95)	52,317,959.68	(8,358,082.51)	87,155.98
Miscellaneous Funds	8080-8099	(147,541.27)	(261,979.83)	(819,042.24)	(546,028.15)	(546,028.15)	(700,338.34)	(575,420.19)	(575,420.19)
Federal Revenue	8100-8299	60.94	58,657.49	2,346,560.70	218,195.12	89,456.08	1,518,765.61	264,321.14	426,178.27
Other State Revenue	8300-8599	789,992.65	1,579,913.93	1,984,551.24	1,664,930.53	5,140,747.00	1,764,135.91	4,684,486.48	17,830.15
Other Local Revenue	8600-8799	231,967.35	167,513.89	211,181.60	14,512,731.37	508,086.52	461,586.60	236,662.66	1,589,148.09
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		8,506,826.00	10,052,548.44	27,225,126.48	16,605,300.95	18,540,104.27	78,853,985.46	9,983,902.35	1,544,891.70
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	489,400.06	9,869,172.29	10,987,707.15	10,328,813.77	9,928,479.98	10,150,672.37	9,713,939.04	10,014,631.63
Classified Salaries	2000-2999	1,803,523.20	3,988,635.45	4,034,595.35	4,707,191.80	4,320,901.77	4,185,754.42	4,036,550.48	4,217,094.94
Employee Benefits	3000-3999	2,782,944.59	5,967,611.06	6,262,678.45	6,533,679.90	6,227,398.79	6,318,666.23	6,121,559.86	6,199,748.94
Books and Supplies	4000-4999	332,761.83	517,868.37	1,165,598.10	1,867,702.41	666,900.01	569,109.13	558,632.78	269,882.64
Services	5000-5999	368,926.15	1,118,637.72	2,564,081.74	5,393,985.87	2,353,704.26	3,983,001.67	2,966,316.00	3,078,257.47
Capital Outlay	6000-6599		12,474.04	95,492.51	20,945.81	18,333.19	18,563.19	28,881.78	83,244.45
Other Outgo	7000-7499			(65,673.61)			(92,282.94)	1,772,759.50	
Interfund Transfers Out	7600-7829								
All Other Financing Uses	7830-7899								
TOTAL DISBURSEMENTS		5,777,555.83	21,474,398.93	25,044,479.69	28,852,319.56	23,515,718.00	25,133,484.07	25,198,639.44	23,862,859.47
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		2,729,270.17	(11,421,850.49)	2,180,646.79	(12,247,018.61)	(4,975,613.73)	53,730,501.39	(15,214,737.09)	(22,317,967.77)
F. ENDING CASH (A + E)		27,818,404.76	16,396,554.27	18,577,201.06	6,330,182.45	1,354,568.72	55,085,070.11	39,870,333.02	17,552,365.25
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ESTIMATES THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		JUNE	17,552,365.25	35,497,131.05	65,009,273.85	36,907,136.14				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	38,015,962.82	10,264,105.87	10,264,105.87	10,264,105.87	7,179,793.00		179,445,210.00	179,445,210.00
Property Taxes		8020-8079	(100,742.10)	41,603,356.70	(9,734,844.48)	6,034,421.76			69,381,836.00	69,381,836.00
Miscellaneous Funds		8080-8099	(858,062.79)	(1,250,691.95)	(896,738.01)	(1,109,420.88)			(8,286,709.99)	(8,286,710.00)
Federal Revenue		8100-8299	1,950,890.53	181,107.31	612,933.95	5,860,753.81	4,706,961.05		18,234,782.00	18,234,782.00
Other State Revenue		8300-8599	3,440,399.72	4,315,930.16	82,013.26	5,890,705.35	227,357.61		31,573,053.99	31,573,054.00
Other Local Revenue		8600-8799	490,210.68	427,839.50	120,715.22	1,418,885.51			20,376,528.99	20,376,529.00
Interfund Transfers In		8810-8929							0.00	0.00
All Other Financing Sources		8930-8979							0.00	0.00
TOTAL RECEIPTS			42,938,598.86	55,541,707.59	448,185.81	28,359,451.42	12,114,071.66	0.00	310,724,700.99	310,724,701.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	9,916,515.23	10,078,157.82	9,983,559.34	12,314,718.37	1,572,738.96		115,348,506.01	115,348,506.00
Classified Salaries		2000-2999	4,237,282.66	4,191,561.82	4,099,590.61	4,402,505.00	88,766.49		48,313,953.99	48,313,954.00
Employee Benefits		3000-3999	6,318,690.35	6,225,939.69	6,614,174.40	8,805,641.19	698,768.16		75,077,501.01	75,077,501.00
Books and Supplies		4000-4999	907,425.60	870,839.22	1,460,038.82	5,639,132.68	836,320.43		15,662,212.00	15,662,212.00
Services		5000-5999	3,704,532.08	4,492,620.17	6,328,123.23	10,396,435.97	5,163,740.68		51,912,363.00	51,912,363.00
Capital Outlay		6000-6599	0.00	9,851.98	64,934.92	213,710.14	566,331.00		1,132,663.00	1,132,663.00
Other Outgo		7000-7499	(90,612.86)	160,594.29		(1,509,493.39)			175,290.99	175,291.00
Interfund Transfers Out		7600-7629				589,937.00			589,937.00	589,937.00
All Other Financing Uses		7630-7699							0.00	0.00
TOTAL DISBURSEMENTS			24,993,833.06	26,029,564.99	28,550,321.32	40,852,586.96	8,926,665.72	0.00	308,212,427.04	308,212,427.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199							0.00	0.00
Accounts Receivable		9200-9299							0.00	0.00
Due From Other Funds		9310							0.00	0.00
Stores		9320							0.00	0.00
Prepaid Expenditures		9330							0.00	0.00
Other Current Assets		9340							0.00	0.00
Deferred Outflows of Resources		9490				0.00			0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599							0.00	0.00
Due To Other Funds		9610							0.00	0.00
Current Loans		9640							0.00	0.00
Unearned Revenues		9650							0.00	0.00
Deferred Inflows of Resources		9690							0.00	0.00
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing		9910							0.00	0.00
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			17,944,765.80	29,512,142.60	(28,102,135.51)	(12,493,135.54)	3,187,405.94	0.00	2,512,273.95	2,512,274.00
F. ENDING CASH (A + E)			35,497,131.05	65,009,273.65	35,907,138.14	24,414,002.60				
G. ENDING CASH, PLUS CASH										
ACCUALS AND ADJUSTMENTS									27,601,408.54	



			Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF											
Object	JUNE										
A. BEGINNING CASH											
B. RECEIPTS											
LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources TOTAL RECEIPTS	8010-8019										
	8020-8079										
	8080-8099										
	8100-8298										
	8300-8599										
	8600-8799										
	8810-8829										
	8930-8979										
	C. DISBURSEMENTS										
	1000-1999										
	2000-2999										
	3000-3999										
	4000-4999										
5000-5999											
6000-6599											
7000-7499											
7600-7629											
7630-7699											
TOTAL DISBURSEMENTS											
D. BALANCE SHEET ITEMS											
Assets and Deferred Outflows											
9111-9199											
9200-9299											
9310											
9320											
9330											
9340											
9490											
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows											
9500-9599											
9610											
9640											
9650											
9690											
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating											
Suspense Clearing											
TOTAL BALANCE SHEET ITEMS											
9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)											
F. ENDING CASH (A + E)											
				24,414,002.60	24,414,002.60	24,414,002.60	24,414,002.60	24,414,002.60	24,414,002.60	24,414,002.60	24,414,002.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>A. BEGINNING CASH</b>	JUNE	24,414,002.60	24,414,002.60	24,414,002.60	24,414,002.60				
<b>B. RECEIPTS</b>									
LOFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079							0.00	0.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299							0.00	0.00
Other State Revenue	8300-8599							0.00	0.00
Other Local Revenue	8600-8799							0.00	0.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999							0.00	0.00
Classified Salaries	2000-2999							0.00	0.00
Employee Benefits	3000-3999							0.00	0.00
Books and Supplies	4000-4999							0.00	0.00
Services	5000-5999							0.00	0.00
Capital Outlay	6000-6999							0.00	0.00
Other Outgo	7000-7499							0.00	0.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199							0.00	0.00
Accounts Receivable	9200-9299							0.00	0.00
Due From Other Funds	9310							0.00	0.00
Stores	9320							0.00	0.00
Prepaid Expenditures	9330							0.00	0.00
Other Current Assets	9340							0.00	0.00
Deferred Outflows of Resources	9490							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	0.00
Due To Other Funds	9610							0.00	0.00
Current Loans	9640							0.00	0.00
Unearned Revenues	9650							0.00	0.00
Deferred Inflows of Resources	9690							0.00	0.00
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		24,414,002.60	24,414,002.60	24,414,002.60	24,414,002.60				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								24,414,002.60	

**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: 1108 Bissell Ave. Richmond, CA

Date: June 05, 2015

Place: LaVonya DeJean Middle School

Date: June 10, 2015

Time: 06:30 PM

Adoption Date: June 24, 2015

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

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

Contact person for additional information on the budget reports:

Name: Sheri Gamba

Telephone: (510) 231-1170

Title: Assoc. Superintendent of Business Services

E-mail: sgamba@wccusd.net

**Criteria and Standards Review Summary**

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?		X
		• If yes, do benefits continue beyond age 65?		X
		• If yes, are benefits funded by pay-as-you-go?	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 24, 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:

CCCSIG  
560 Ellinwood Way, Pleasant Hill, CA

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

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

Date of Meeting: \_\_\_\_\_

For additional information on this certification, please contact:

Name: Daniela Parasidis  
Title: Executive Director of Business Services  
Telephone: 510-231-1142  
E-mail: dparasidis@wccusd.net

## Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	120,094,972.00	301	657,364.00	303	119,437,608.00	305	1,243,021.00	7,355,259.00	307	112,082,349.00	309		
2000 - Classified Salaries	46,246,007.00	311	186,896.00	313	46,059,111.00	315	338,594.00	2,543,070.00	317	43,516,041.00	319		
3000 - Employee Benefits (Excluding 3800)	71,539,280.00	321	19,224,885.00	323	52,314,395.00	325	468,521.00	2,819,906.00	327	49,494,489.00	329		
4000 - Books, Supplies Equip Replace. (6500)	18,397,640.00	331	55,968.00	333	18,341,672.00	335	1,806,070.00	5,410,513.00	337	12,931,159.00	339		
5000 - Services. . . & 7300 - Indirect Costs	59,202,074.00	341	311,480.00	343	58,890,594.00	345	24,726,745.00	34,657,696.00	347	24,232,898.00	349		
TOTAL					295,043,380.00	365	TOTAL					242,256,936.00	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	89,821,952.00	375
2. Salaries of Instructional Aides Per EC 41011.....	2100	12,640,737.00	380
3. STRS.....	3101 & 3102	7,862,460.00	382
4. PERS.....	3201 & 3202	1,473,451.00	383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	2,338,395.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	16,191,819.00	385
7. Unemployment Insurance.....	3501 & 3502	51,768.00	390
8. Workers' Compensation Insurance.....	3601 & 3602	3,091,366.00	392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	0.00	
10. Other Benefits (EC 22310).....	3901 & 3902	323,376.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		133,795,324.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		873,571.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		67,957.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....		132,921,753.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		54.87%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under 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).....	54.87%
3. Percentage below the minimum (Part III, Line 1 minus Line 2).....	0.13%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).....	242,256,936.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	314,934.02

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
These adjustments are for Local Programs such as Parcel Tax and MRAD.	



## Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.		
1000 - Certificated Salaries	115,348,506.00	301	770,922.00	303	114,577,584.00	305	1,303,635.00	6,865,187.00	307	107,712,397.00	309		
2000 - Classified Salaries	48,313,954.00	311	202,164.00	313	48,111,790.00	315	339,107.00	2,482,063.00	317	45,629,727.00	319		
3000 - Employee Benefits (Excluding 3800)	75,077,501.00	321	19,972,487.00	323	55,105,014.00	325	495,758.00	3,040,955.00	327	52,064,059.00	329		
4000 - Books, Supplies Equip Replace. (6500)	15,662,212.00	331	10,000.00	333	15,652,212.00	335	1,675,467.00	4,266,252.00	337	11,385,960.00	339		
5000 - Services. . . & 7300 - Indirect Costs	51,089,497.00	341	97,500.00	343	50,991,997.00	345	20,552,893.00	27,920,952.00	347	23,071,045.00	349		
TOTAL					284,438,597.00	365	TOTAL					239,863,188.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)						Object	EDP No.
1.	Teacher Salaries as Per EC 41011.					1100	88,981,099.00 375
2.	Salaries of Instructional Aides Per EC 41011.					2100	13,666,179.00 380
3.	STRS.					3101 & 3102	9,395,306.00 382
4.	PERS.					3201 & 3202	1,654,919.00 383
5.	OASDI - Regular, Medicare and Alternative.					3301 & 3302	2,330,507.00 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).					3401 & 3402	16,567,962.00 385
7.	Unemployment Insurance.					3501 & 3502	50,519.00 390
8.	Workers' Compensation Insurance.					3601 & 3602	2,985,639.00 392
9.	OPEB, Active Employees (EC 41372).					3751 & 3752	0.00
10.	Other Benefits (EC 22310).					3901 & 3902	324,296.00 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).						135,956,426.00 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.						997,294.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).						63,327.00 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.						
14.	TOTAL SALARIES AND BENEFITS.						134,959,132.00 397
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.						56.27%
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)	56.27%	
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).	239,863,188.00	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00	

PART IV: Explanation for adjustments entered in Part I, Column 4b (required)	
Adjusted for Local Programs such as Parcel Tax and MRAD.	

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	1,033,268,711.22	(9,958,970.00)	1,023,309,741.22	135,000,000.00	29,639,542.00	1,128,670,199.22	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable							
Capital Leases Payable	7,390,000.00	0.00	7,390,000.00		555,000.00	6,835,000.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	101,911,283.00		101,911,283.00	6,577,489.00		108,488,772.00	
Compensated Absences Payable	4,084,904.70		4,084,904.70		361,206.17	3,723,698.53	
Governmental activities long-term liabilities	1,146,654,898.92	(9,958,970.00)	1,136,695,928.92	141,577,489.00	30,555,748.17	1,247,717,669.75	0.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

### 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) 9,963,386.00
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. 0.00
  - 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.

Description required

#### 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) 208,943,625.00

#### 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) 4.77%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	11,702,352.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	4,955,491.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	134,105.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	199,018.00
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)	1,570,406.54
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)	18,561,372.54
9. Carry-Forward Adjustment (Part IV, Line F)	368,763.82
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,930,136.36

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	167,800,860.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	48,106,581.68
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	32,687,288.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,512,705.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	223,723.00
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)	3,766,143.00
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)	204,732.00
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)	766,136.00
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)	31,352,162.46
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)	3,455,764.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,169,522.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,401,274.00
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)	308,446,891.46

**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)

6.02%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

6.14%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>18,561,372.54</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,177,856.06</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.28%) times Part III, Line B18); zero if negative	<u>368,763.82</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.68%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>368,763.82</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>368,763.82</u>

Approved indirect cost rate: 6.28%  
Highest rate used in any program: 6.68%

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	6,847,279.00	428,615.00	6.26%
01	3180	4,034,868.00	253,390.00	6.28%
01	3315	391,566.00	24,590.00	6.28%
01	3320	580,942.00	36,483.00	6.28%
01	3345	2,917.00	183.00	6.27%
01	3385	78,720.00	4,944.00	6.28%
01	3395	22,586.00	1,418.00	6.28%
01	3410	232,837.00	14,622.00	6.28%
01	3550	259,821.00	12,991.00	5.00%
01	3725	134,654.00	8,992.00	6.68%
01	4035	2,181,056.00	134,396.00	6.16%
01	4050	470,452.00	29,544.00	6.28%
01	4124	247,758.00	8,891.00	3.59%
01	4201	78,202.00	4,844.00	6.19%
01	4203	1,731,458.00	34,629.00	2.00%
01	5630	64,112.00	4,026.00	6.28%
01	5640	866,598.00	54,202.00	6.25%
01	5810	281,224.00	17,660.00	6.28%
01	6010	1,234,106.00	50,940.00	4.13%
01	6381	50,217.00	2,370.00	4.72%
01	6385	1,126,552.00	71,602.00	6.36%
01	6513	10,027.00	630.00	6.28%
01	6515	28,622.00	1,797.00	6.28%
01	6520	247,867.00	15,566.00	6.28%
01	7220	593,428.00	39,124.00	6.59%
01	7400	1,435,782.00	85,428.00	5.95%
01	7405	4,299,517.00	267,098.00	6.21%
01	9010	26,228,558.00	93,715.00	0.36%
12	6105	2,556,382.00	160,541.00	6.28%
13	5310	13,047,059.00	761,375.00	5.84%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		3,003,405.47	3,003,405.47
2. State Lottery Revenue	8560	3,929,088.00		1,043,664.00	4,972,752.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,929,088.00	0.00	4,047,069.47	7,976,157.47
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		1,043,664.00	1,043,664.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,929,088.00			3,929,088.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,929,088.00	0.00	1,043,664.00	4,972,752.00
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	3,003,405.47	3,003,405.47
<b>D. COMMENTS:</b>					

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

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	240,540,336.00	1.90%	245,102,990.00	1.22%	248,091,610.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,805,561.00	-25.60%	5,063,590.00	2.50%	5,190,180.00
4. Other Local Revenues	8600-8799	1,600,000.00	0.00%	1,600,000.00	0.00%	1,600,000.00
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	(55,151,628.00)	0.45%	(55,397,897.00)	0.63%	(55,747,751.00)
6. Total (Sum lines A1 thru A5c)		193,794,269.00	1.33%	196,368,683.00	1.41%	199,134,039.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				83,088,399.00		83,548,004.00
b. Step & Column Adjustment				830,884.00		835,480.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(371,279.00)		(843,700.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,088,399.00	0.55%	83,548,004.00	-0.01%	83,539,784.00
2. Classified Salaries						
a. Base Salaries				28,582,209.00		28,868,031.00
b. Step & Column Adjustment				285,822.00		288,680.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,582,209.00	1.00%	28,868,031.00	1.00%	29,156,711.00
3. Employee Benefits	3000-3999	51,867,308.00	4.11%	53,999,569.00	5.63%	57,040,774.00
4. Books and Supplies	4000-4999	8,333,399.00	2.50%	8,541,734.00	2.90%	8,789,444.00
5. Services and Other Operating Expenditures	5000-5999	17,485,838.00	2.50%	17,922,984.00	2.90%	18,442,750.00
6. Capital Outlay	6000-6999	704,563.00	2.50%	722,177.00	2.90%	743,120.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	998,157.00	0.00%	998,157.00	0.00%	998,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,805,509.00)	0.00%	(1,805,509.00)	0.00%	(1,805,509.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	589,937.00	-100.00%	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)		189,844,301.00	1.55%	192,795,147.00	2.13%	196,905,231.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		3,949,968.00		3,573,536.00		2,228,808.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		17,785,328.02		21,735,296.02		25,308,832.02
2. Ending Fund Balance (Sum lines C and D1)		21,735,296.02		25,308,832.02		27,537,640.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	4,844,883.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,246,373.00		9,385,174.00		9,565,312.00
2. Unassigned/Unappropriated	9790	7,344,040.02		15,623,658.02		17,672,328.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		21,735,296.02		25,308,832.02		27,537,640.02



Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,246,373.00		9,385,174.00		9,565,312.00
c. Unassigned/Unappropriated	9790	7,344,040.02		15,623,658.02		17,672,328.02
(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	9,246,373.00				
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		25,836,786.02		25,008,832.02		27,237,640.02
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2016-17 State revenues were increased by the projected COLA of 2.10% and the one-time revenues projected in 2015-16 have been eliminated in both subsequent years. For 2017-18, State revenues were increased by the projected COLA of 2.50%. For both years, the LCFF figure is based on the latest LCFF Calculator v16e. Expenditures in both years include a step and column increase of 1% and an increase of 5% for retiree health benefits. Additionally, we have included the increase to both the STRS and PERS employer rates. We have projected an increase to supplies, contracts and capital outlay by the projected CPI of 2.5% in 2016-17 and 2.9% in 2017-18. Expenditures for both years have been adjusted to reflect changes in the Supplemental and Concentration funding. In both years, it's projected that the contribution to the Deferred Maintenance program will slightly decrease (-\$64,103 in 16-17 and -\$99,957 in 17-18), however the contribution to the ROP program will be increasing each year (\$311,372 in 16-17 and \$249,897 in 17-18). The figure in B1d represents the adjustment due to a decrease in approx. 24 teachers due to declining enrollment in 2016-17 and an additional decrease of 19 teachers in 2017-18.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	18,234,782.00	0.00%	18,234,782.00	0.00%	18,234,782.00
3. Other State Revenues	8300-8599	24,767,493.00	2.10%	25,287,610.00	2.50%	25,919,801.00
4. Other Local Revenues	8600-8799	18,776,529.00	0.00%	18,776,529.00	0.00%	18,776,529.00
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	55,151,628.00	0.45%	55,397,897.00	0.63%	55,747,731.00
6. Total (Sum lines A1 thru A5c)		116,930,432.00	0.66%	117,696,818.00	0.83%	118,678,863.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				32,260,107.00		32,582,708.00
b. Step & Column Adjustment				322,601.00		325,827.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,260,107.00	1.00%	32,582,708.00	1.00%	32,908,535.00
2. Classified Salaries						
a. Base Salaries				19,731,745.00		19,929,062.00
b. Step & Column Adjustment				197,317.00		199,291.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,731,745.00	1.00%	19,929,062.00	1.00%	20,128,353.00
3. Employee Benefits	3000-3999	23,210,193.00	0.44%	23,311,558.00	0.50%	23,427,040.00
4. Books and Supplies	4000-4999	7,328,813.00	2.50%	7,512,033.00	2.90%	7,729,882.00
5. Services and Other Operating Expenditures	5000-5999	34,426,525.00	2.50%	35,287,188.00	2.90%	36,310,517.00
6. Capital Outlay	6000-6999	428,100.00	2.50%	438,803.00	2.90%	451,528.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	982,643.00	0.00%	982,643.00	0.00%	982,643.00
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)		118,368,126.00	1.42%	120,043,995.00	1.58%	121,938,498.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,437,694.00)		(2,347,177.00)		(3,259,635.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		9,323,205.36		7,885,511.36		5,538,334.36
2. Ending Fund Balance (Sum lines C and D1)		7,885,511.36		5,538,334.36		2,278,699.36
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,885,511.98		5,538,334.36		2,278,699.36
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	(0.62)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,885,511.36		5,538,334.36		2,278,699.36

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	240,540,336.00	1.90%	245,102,990.00	1.22%	248,091,610.00
2. Federal Revenues	8100-8299	18,234,782.00	0.00%	18,234,782.00	0.00%	18,234,782.00
3. Other State Revenues	8300-8599	31,573,054.00	-3.87%	30,351,200.00	2.50%	31,109,981.00
4. Other Local Revenues	8600-8799	20,376,529.00	0.00%	20,376,529.00	0.00%	20,376,529.00
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)		310,724,701.00	1.08%	314,065,501.00	1.19%	317,812,902.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				115,348,506.00		116,130,712.00
b. Step & Column Adjustment				1,153,485.00		1,161,307.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(371,279.00)		(843,700.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	115,348,506.00	0.68%	116,130,712.00	0.27%	116,448,319.00
2. Classified Salaries						
a. Base Salaries				48,313,954.00		48,797,093.00
b. Step & Column Adjustment				483,139.00		487,971.00
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	48,313,954.00	1.00%	48,797,093.00	1.00%	49,285,064.00
3. Employee Benefits	3000-3999	75,077,501.00	2.98%	77,311,127.00	4.08%	80,467,814.00
4. Books and Supplies	4000-4999	15,662,212.00	2.50%	16,053,767.00	2.90%	16,519,326.00
5. Services and Other Operating Expenditures	5000-5999	51,912,363.00	2.50%	53,210,172.00	2.90%	54,753,267.00
6. Capital Outlay	6000-6999	1,132,663.00	2.50%	1,160,980.00	2.90%	1,194,648.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	998,157.00	0.00%	998,157.00	0.00%	998,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(822,866.00)	0.00%	(822,866.00)	0.00%	(822,866.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	589,937.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		308,212,427.00	1.50%	312,839,142.00	1.92%	318,843,729.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		2,512,274.00		1,226,359.00		(1,030,827.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		27,108,533.38		29,620,807.38		30,847,166.38
2. Ending Fund Balance (Sum lines C and D1)		29,620,807.38		30,847,166.38		29,816,339.38
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	7,885,511.98		5,538,334.36		2,278,699.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	4,844,883.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,246,373.00		9,385,174.00		9,565,312.00
2. Unassigned/Unappropriated	9790	7,344,039.40		15,623,658.02		17,672,328.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,620,807.38		30,847,166.38		29,816,339.38

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,246,373.00		9,385,174.00		9,565,312.00
c. Unassigned/Unappropriated	9790	7,344,040.02		15,623,658.02		17,672,328.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.62)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	9,246,373.00		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)		25,836,785.40		25,008,832.02		27,237,640.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.38%		7.99%		8.54%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		26,130.76		25,437.08		24,881.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		308,212,427.00		312,839,142.00		318,843,729.00
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)		308,212,427.00		312,839,142.00		318,843,729.00
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)		9,246,372.81		9,385,174.26		9,565,311.87
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)		9,246,372.81		9,385,174.26		9,565,311.87
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	320,675,428.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	27,553,980.00
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	223,723.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,694,707.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	930,352.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,495,396.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,104,540.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,448,718.00
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	452,649.00
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)				287,125,379.00

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)		87.23
B. Expenditures per ADA (Line I.E divided by Line II.A)		3,291,589.81
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	250,535,152.55	8,941.14
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)	250,535,152.55	8,941.14
B. Required effort (Line A.2 times 90%)	225,481,637.30	8,047.03
C. Current year expenditures (Line I.E and Line II.B)	287,125,379.00	3,291,589.81
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



July 1 Budget  
2014-15 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

07 61796 0000000  
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 6900-6929	Interfund Transfers Out 7600-7629	Due From Other Funds 9510	Due To Other Funds 9510
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	183,640.00	0.00	0.00	(921,916.00)				
Other Sources/Uses Detail					0.00	1,495,396.00		
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	3,000.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,495,396.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	14,214.00	0.00	160,541.00	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	(204,266.00)	761,375.00	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					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	3,412.00	0.00						
Other Sources/Uses Detail					0.00	70,469.00		
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					70,469.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
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					0.00	0.00		
Other Sources/Uses Detail								
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

July 1 Budget  
2014-15 Estimated Actuals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

07 61796 0000000  
Form SIAA

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	204,266.00	(204,266.00)	921,916.00	(921,916.00)	1,565,865.00	1,565,865.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In	Transfers Out	Transfers In	Transfers Out	Transfers In	Transfers Out	Other Funds	Other Funds
	5750	5750	7350	7350	8900-8929	7600-7629	9310	9610
01 GENERAL FUND								
Expenditure Detail	7,800.00	0.00	0.00	(822,866.00)				
Other Sources/Uses Detail					0.00	589,937.00		
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					589,937.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	16,000.00	0.00	147,838.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(28,800.00)	675,028.00	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	5,000.00	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

07 61798 000000  
Form SIAB

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	28,800.00	(28,800.00)	\$22,866.00	(22,866.00)	589,937.00	589,937.00		

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level  (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2012-13)	27,992.43	27,992.43	0.0%	Met
Second Prior Year (2013-14)	28,148.05	28,134.24	0.0%	Met
First Prior Year (2014-15)	27,742.95	27,742.95	0.0%	Met
Budget Year (2015-16)	26,214.60			

### 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)		29,364	29,364	0.0%	Met
Second Prior Year (2013-14)		29,486	29,486	0.0%	Met
First Prior Year (2014-15)		29,145	29,145	0.0%	Met
Budget Year (2015-16)		27,496			

### 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.

P-2 ADA			
Fiscal Year	Estimated/Unaudited Actuals	Enrollment	Historical Ratio
	(Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	CBEDS Actual (Criterion 2, Item 2A)	
			of ADA to Enrollment
Third Prior Year (2012-13)	28,037	29,364	95.5%
Second Prior Year (2013-14)	28,148	29,486	95.5%
First Prior Year (2014-15)	27,656	29,145	94.9%
	Historical Average Ratio:		95.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.8%

#### 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)	26,131	27,496	95.0%	Met
1st Subsequent Year (2016-17)	25,437	26,754	95.1%	Met
2nd Subsequent Year (2017-18)	24,882	26,184	95.0%	Met

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

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

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

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

#### 4. CRITERION: LCFF Revenue

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

#### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)		267,777,752.00	263,664,033.00	263,014,249.00

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population				
a. ADA (Funded)				
(Form A, lines A6 and C4)	27,742.95	26,214.60	25,518.69	24,961.67
b. Prior Year ADA (Funded)		27,742.95	26,214.60	25,518.69
c. Difference (Step 1a minus Step 1b)		(1,528.35)	(695.91)	(557.02)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-5.51%	-2.65%	-2.18%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		240,540,336.00	245,102,990.00	248,091,610.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		53.08	37.40	36.74
d. Economic Recovery Target Funding (current year increment)		32,921,631.00	30,506,636.00	28,345,545.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		32,921,684.08	30,506,673.40	28,345,581.74
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		13.69%	12.45%	11.43%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		8.18%	9.80%	9.25%
LCFF Revenue Standard (Step 3, plus/minus 1%):		7.18% to 9.18%	8.80% to 10.80%	8.25% to 10.25%



**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)	69,381,836.00	69,381,836.00	69,381,836.00	69,381,836.00
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)	222,524,342.00	248,827,046.00	254,746,141.00	258,645,687.00
District's Projected Change in LCFF Revenue:		11.82%	2.38%	1.53%
LCFF Revenue Standard:		7.18% to 9.18%	8.80% to 10.80%	8.25% to 10.25%
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)

District projects an increase in LCFF revenue in budget year 2015-16 due to increased GAP percentage from 29.97% to 53.08% and continual high Unduplicated Pupil Count. In 16-17 and 17-18, there is only a slight increase to the LCFF funds due to declining enrollment particularly to District and County sponsored charter schools.

## 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)	133,180,889.36	144,746,192.37	92.0%
Second Prior Year (2013-14)	138,978,331.76	153,359,293.10	90.6%
First Prior Year (2014-15)	156,312,548.00	180,110,155.00	86.8%
	Historical Average Ratio:		89.8%

District's Reserve Standard Percentage: (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	86.8% to 92.8%	86.8% to 92.8%	86.8% to 92.8%

### 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)	163,537,916.00	189,254,364.00	86.4%	Not Met
1st Subsequent Year (2016-17)	166,415,604.00	192,795,147.00	86.3%	Not Met
2nd Subsequent Year (2017-18)	169,737,269.00	196,905,231.00	86.2%	Not Met

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

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

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

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

In 15-16, total expenditures have increased due to a loss of approx. \$819k in indirect cost attributable to federal programs that have been eliminated. In 16-17 and 17-18, it is projected that there will be declining enrollment which cuts down the cost of teacher salaries and benefits and this in combination with the loss of indirect cost has resulted in a lower ratio than the standard.

**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):	8.18%	9.80%	9.25%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.82% to 18.18%	-20% to 19.80%	-7.5% to 19.25%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	3.18% to 13.18%	4.80% to 14.80%	4.25% to 14.25%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2014-15)	27,516,844.00		
Budget Year (2015-16)	18,234,782.00	-33.73%	Yes
1st Subsequent Year (2016-17)	18,234,782.00	0.00%	Yes
2nd Subsequent Year (2017-18)	18,234,782.00	0.00%	Yes

**Explanation:**  
(required if Yes)

No carryover from prior years are reflected in the Adopted Budget. For the multi-year budgeting, the district does not apply the COLA to federal revenues.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	35,350,210.00		
Budget Year (2015-16)	31,573,054.00	-10.68%	Yes
1st Subsequent Year (2016-17)	30,351,200.00	-3.87%	Yes
2nd Subsequent Year (2017-18)	31,109,981.00	2.50%	Yes

**Explanation:**  
(required if Yes)

No carryover from prior years are reflected in the Adopted Budget. The 2.10% COLA is applied to State revenues based on the SSC Dashboard.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	22,319,521.00		
Budget Year (2015-16)	20,376,529.00	-8.71%	Yes
1st Subsequent Year (2016-17)	20,376,529.00	0.00%	Yes
2nd Subsequent Year (2017-18)	20,376,529.00	0.00%	Yes

**Explanation:**  
(required if Yes)

No carryover from prior years are reflected in the Adopted Budget. For the multi-year budgeting, the district does not apply the COLA to local revenues.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	18,397,640.00		
Budget Year (2015-16)	15,662,212.00	-14.87%	Yes
1st Subsequent Year (2016-17)	16,053,767.00	2.50%	Yes
2nd Subsequent Year (2017-18)	16,519,326.00	2.90%	Yes

**Explanation:**  
(required if Yes)

No carryover funds from prior years are reflected in the Adopted Budget.

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

First Prior Year (2014-15)	60,123,990.00		
Budget Year (2015-16)	51,912,363.00	-13.66%	Yes
1st Subsequent Year (2016-17)	53,210,172.00	2.50%	Yes
2nd Subsequent Year (2017-18)	54,753,267.00	2.90%	Yes

**Explanation:**  
(required if Yes)

No carryover funds from prior years are reflected in the Adopted Budget.

**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)	85,186,575.00		
Budget Year (2015-16)	70,184,365.00	-17.61%	Not Met
1st Subsequent Year (2016-17)	68,962,511.00	-1.74%	Not Met
2nd Subsequent Year (2017-18)	69,721,292.00	1.10%	Met

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

First Prior Year (2014-15)	78,521,630.00		
Budget Year (2015-16)	67,574,575.00	-13.94%	Not Met
1st Subsequent Year (2016-17)	69,263,939.00	2.50%	Met
2nd Subsequent Year (2017-18)	71,272,593.00	2.90%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6B  
if NOT met)

No carryover from prior years are reflected in the Adopted Budget. For the multi-year budgeting, the district does not apply the COLA to federal revenues.

**Explanation:**

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

No carryover from prior years are reflected in the Adopted Budget. The 2.10% COLA is applied to State revenues based on the SSC Dartboard.

**Explanation:**

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

No carryover from prior years are reflected in the Adopted Budget. For the multi-year budgeting, the district does not apply the COLA to local revenues.

- 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)

No carryover funds from prior years are reflected in the Adopted Budget.

**Explanation:**

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

No carryover funds from prior years are reflected in the Adopted Budget.

## 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)	308,212,427.00			
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 <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	308,212,427.00	9,246,372.81	9,430,657.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,992,728.00	8,326,176.00	9,620,263.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	13,709,348.51	13,340,000.76	7,865,065.02
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(2.82)	(2.79)	(0.62)
d. Available Reserves (Lines 1a through 1c)	21,702,073.69	21,666,173.97	17,485,327.40
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	266,424,276.49	278,739,202.63	320,675,428.00
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)	266,424,276.49	278,739,202.63	320,675,428.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	8.1%	7.8%	5.5%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>2.7%</b>	<b>2.6%</b>	<b>1.8%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	0.30	146,561,845.94	N/A	Met
Second Prior Year (2013-14)	(1,383,848.57)	155,570,793.99	0.9%	Met
First Prior Year (2014-15)	(4,206,901.00)	181,605,551.00	2.3%	Not Met
Budget Year (2015-16) (Information only)	3,949,968.00	189,844,301.00		

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

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

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

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

2014-15 deficit spending is due to an increase in the SpEd Encroachment as well as some one-time expenditures that were unknown at the time of adoption. This will be covered from fund balance.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)		Status
	Original Budget	Estimated/Unaudited Actuals			
Third Prior Year (2012-13)	20,555,722.50	23,376,077.29	N/A		Met
Second Prior Year (2013-14)	23,189,129.29	23,376,077.59	N/A		Met
First Prior Year (2014-15)	17,875,744.60	21,992,229.02	N/A		Met
Budget Year (2015-16) (Information only)	17,785,328.02				

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	26,131	25,437	24,882
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	308,212,427.00	312,839,142.00	318,843,729.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	308,212,427.00	312,839,142.00	318,843,729.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,246,372.81	9,385,174.26	9,565,311.87
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)	9,246,372.81	9,385,174.26	9,565,311.87



### 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)	9,246,373.00	9,385,174.00	9,565,312.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,344,040.02	15,623,658.02	17,672,328.02
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)	(0.62)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	9,246,373.00		
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)	25,836,785.40	25,008,832.02	27,237,640.02
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.38%	7.99%	8.54%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,246,372.81</b>	<b>9,385,174.26</b>	<b>9,565,311.87</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

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

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

No

- 1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

Yes

- 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:

LCFF funding is dependent upon State funding authorization and parcel tax funds expires in 2018-19.

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

-10.0% to +10.0%  
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2014-15)	(47,878,432.00)			
Budget Year (2015-16)	(55,151,628.00)	7,273,196.00	15.2%	Not Met
1st Subsequent Year (2016-17)	(55,397,897.00)	246,269.00	0.4%	Met
2nd Subsequent Year (2017-18)	(55,747,751.00)	349,854.00	0.6%	Met
<b>1b. Transfers In, General Fund *</b>				
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
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	1,495,396.00			
Budget Year (2015-16)	589,937.00	(905,459.00)	-60.5%	Not Met
1st Subsequent Year (2016-17)	0.00	(589,937.00)	-100.0%	Not Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
<b>1d. Impact of Capital Projects</b>				
Do you have any capital projects that may impact the general fund operational budget?			No	

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

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

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

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

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

2015-16 Contributions are increased for the HS Theaters, ROP, Routine Restricted Maintenance and SpEd.

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

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

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

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

2014-15 is the last year that the District is required to meet its MOE for the Adult Education Program. Until the District can verify the amount of funds that are going to be allocated to the Adult Ed program via the Adult Ed Block Grant, we are continuing to budget a transfer at a lesser amount than the prior year to allow the Adult Ed Program to remain whole.

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

**Project Information:**  
(required if 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)

The General Fund will be covering the COPS payments. The GO bonds are an obligation of the voters which the County Treasurer will collect through.

---

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

---

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

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

No

2.

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

**Explanation:**  
(required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

Yes

- b. Do benefits continue past age 65?

Yes

- 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:

Effective July 1, 2010, fully paid lifetime benefits were no longer offered to employees. Now, retirees who qualify for district paid benefits are offered a capped district contribution.

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

Actuarial

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

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

373,769,413.00

373,769,413.00

Actuarial

Jul 01, 2012

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

5. OPEB Contributions

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
26,689,804.00	27,961,314.00	27,961,314.00
20,764,992.00	21,803,242.00	22,893,404.00
18,763,566.00	19,368,431.00	19,867,210.00
2,394	2,394	2,394

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

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

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

Yes

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

Dental and vision are self insured by the District and administered by Keenan & Associates.

3. Self-Insurance Liabilities

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

0.00

0.00

4. Self-Insurance Contributions

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
4,764,528.00	4,764,528.00	4,764,528.00
5,227,737.00	5,227,737.00	5,227,737.00



## S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,636.0	1,596.8	1,572.8	1,553.8

#### 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 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?

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

--	--	--

#### One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

**Negotiations Not Settled**

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

1,200,909

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
0	0	0
80/20	80/20	80/20
0.0%	0.0%	0.0%

**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
1,084,863	1,037,678	1,048,055
1.0%	1.0%	1.0%

**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
Yes	Yes	Yes

**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.):

The District has implemented a Hard Cap for employer paid benefits.


**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	1,258.9	1,222.3	1,222.3	1,222.3

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

1. Are salary and benefit negotiations settled for the budget year?  
If Yes, and the corresponding public disclosure documents  
have been filed with the COE, complete questions 2 and 3.

No

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

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

Negotiations Settled

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

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

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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

582,521

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**

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
0	0	0
80/20	80/20	80/20
0.0%	0.0%	0.0%

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

- Are any new costs from prior year settlements included in the budget?  
If Yes, amount of new costs included in the budget and MYPs  
If Yes, explain the nature of the new costs:

No		
----	--	--

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
433,505	445,983	450,442
1.0%	1.0%	1.0%

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

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

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

**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.):

The District has implemented a Hard Cap for employer paid benefits.

**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	172.3	165.5	165.5	165.5

**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.

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)
No	No	No

**Negotiations Not Settled**

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

195,913

4. 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

**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)
Yes	Yes	Yes
0	0	0
80/20	80/20	80/20
0.0%	0.0%	0.0%

**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)
Yes	Yes	Yes
145,041	152,963	154,493
1.0%	1.0%	1.0%

**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)
No	No	No

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

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

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

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

Yes

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

Jun 24, 2015

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:  
(optional)

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## End of School District Budget Criteria and Standards Review

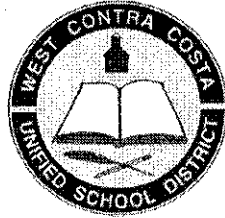
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## **Section 4**

# **2015-2016 PUBLIC HEARING BUDGET PRESENTATION**



West Contra Costa  
Unified School District  
June 10, 2015



2015-16  
Budget Public Hearing

1

## Guiding Budget Development

- Education Code and State Regulations
  - Education Codes 33000-64100
  - State Board Regulations Including the LCAP
- Board Priorities
  - 2015 Retreat Priorities
  - Five Major Goals
  - Local Control Accountability Plan
  - Study Sessions

## Guiding Budget Development

- Local Contracts with employee unions
  - United Teachers of Richmond
  - Local 1
  - School Supervisors Association (SSA)
  - West Contra Costa Administrators (WCCAA)
- Availability of Special Resources
  - Parcel Tax Funds \$9.8 million
  - Maintenance Recreation and Assessment District (MRAD) Funds \$5.5 million

## Budget Development Factors

- Student Enrollment Generates...
  - Staffing Plans
  - Revenues
  - Per Pupil Allocations
- Subset of Student Enrollment
  - Unduplicated Student Count
  - Special Education Population

## 2015-16 Budget

- Executive Summary
- State Forms
  - Includes all funds of the district
  - Documentation of revenue calculations
  - Criteria and Standards
- Multi-Year Projection

5

## Budget 2015-16

- Closing out 2014-15
- Ending Fund Balance Estimates
  - Unrestricted \$17.8 million
  - Restricted \$9.3 million

Fund balances are subject to change based upon the closing of the books

6

## Revenues

- Local Control Funding Formula
  - Based upon average daily attendance (ADA) 26,723
  - Unduplicated Student Count – 74.95%
- Lottery \$162 per pupil
- Locally Restricted
  - Parcel Tax \$9.8 Million
  - MRAD \$5.5 Million
- Federal Revenue decrease of 10%

7

## Expenditures 2015-16

- Staffing Matrix & Calculations
  - Appendix B of the Executive Summary
- Maintains....
  - All regular and special program funding levels plus...
- Local Control Accountability Plan Programs/Staffing and Services are included in the budget

8

## Future Funding Estimates

- There is a higher level of volatility and risk in this funding model as years progress
  - Student Demographic Changes
  - Legislative Support must continue over time
  - Economic Stability and Growth
- A 6% decline in unduplicated count in a given year has greater impact as our funding model improves for example:
  - 15-16 \$1 million reduction in revenues

## Multi Year Projection

### 2016-17 Assumptions

Funded ADA: 25,888

LCFF Gap Funding Rate: 37.40%

District Unduplicated Count: 74.94%

Estimated Supplies Increase: California CPI 2.5%

Step and Column: 1.0%

CalPERS Rate: 13.05%

Cal STRS Rate: 12.58%

Active Health Benefits: Mid-Year implement 80/20 split  
(Bay Area Kaiser) Capped subject to negotiation

Retiree Health Benefits: 5%

Reserve for economic uncertainty 6%

## Multi Year Projection

### 2017-18 Assumptions

Funded ADA: 25,200

LCFF Gap Funding Rate: 36.74%

District Unduplicated Count: 74.92%

Estimated Supplies Increase: California CPI 2.9%

Step and Column: 1.0%

CalPERS Rate: 16.60%

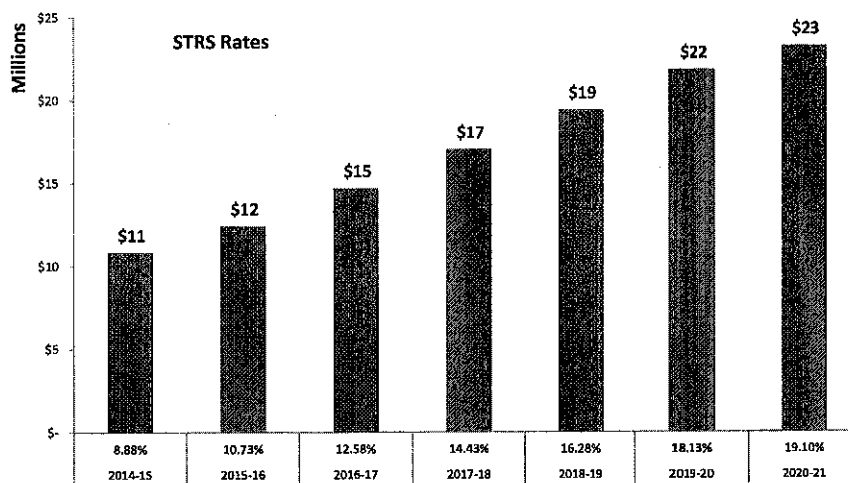
Cal STRS Rate: 14.43%

Active Health Benefits: 0% - Capped subject to negotiation

Retiree Health Benefits: 5%

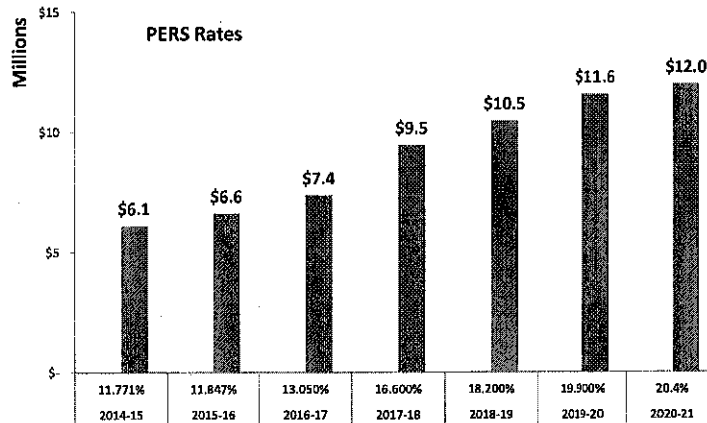
Reserve for economic uncertainty 6%

## STRS Multi Year Rates



## 2015-16 Budget

- CalPERS contribution rates for the retiree program also scheduled to increase



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## Multi Year Projection Unrestricted General Fund

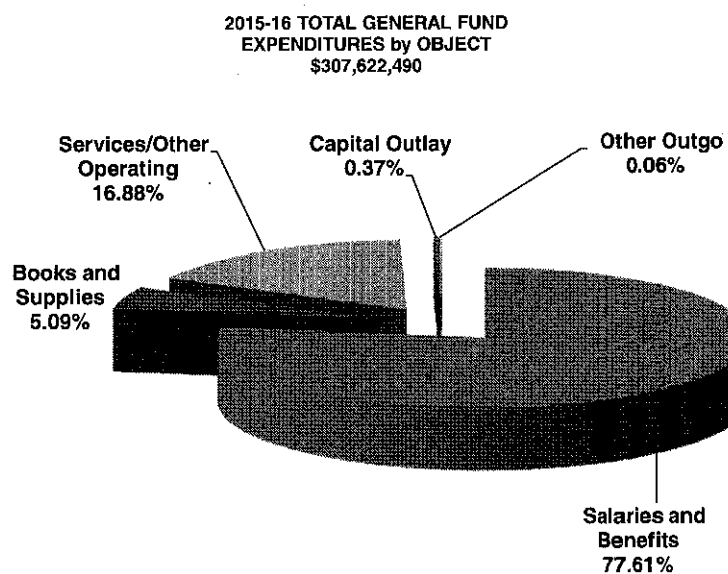
	2015-16	2016-17	2017-18
<b>Revenues</b>	\$248,946	\$251,766	\$254,882
<b>Expenses</b>	244,996	248,193	252,653
<b>Excess/(Deficit) Spending</b>	\$3,950	\$3,573	\$2,229
<b>Beginning Fund Balance</b>	17,785	21,735	25,308
<b>Use/Increase of Fund Balance</b>	3,950	3,573	2,229
<b>Ending Fund Balance</b>	21,735	25,308	27,537
<b>Required Reserve</b>	9,246	9,385	9,565
<b>Assigned Reserve</b>	4,845	0	0
<b>Stores &amp; Revolving Cash</b>	300	300	300
<b>Balance</b>	\$7,344	\$15,623	\$17,672

Chart in Thousands

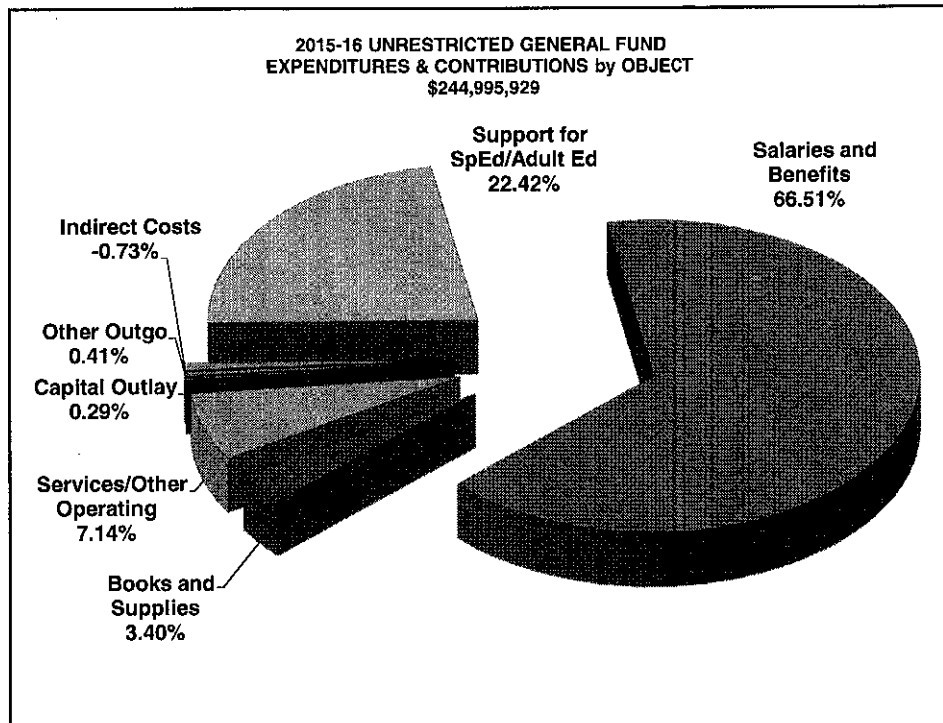
16

## Budget Areas by Object

- Grouping Budget
  - Classifies expenses by type
    - Salaries
    - Benefits
    - Supplies
    - Contracted Services
    - Capital Outlay

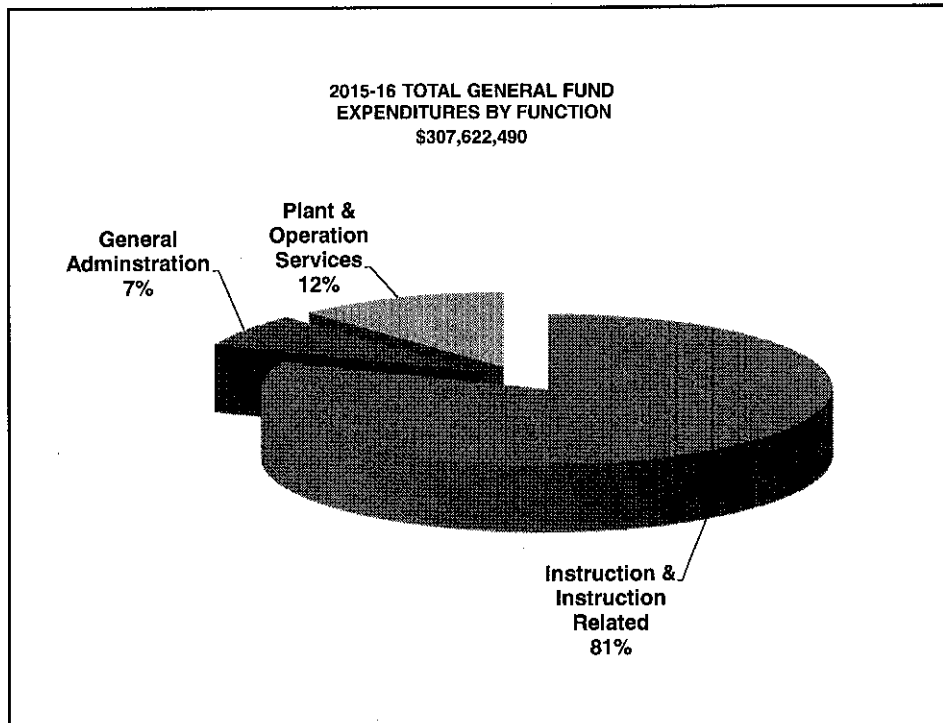






## Budget by Function

- Grouping Budget Areas
  - Activity Based - Function
    - Instruction & Instruction Related
    - General
    - Plant Maintenance & Operations



## Structural Deficit

- Defined as having ongoing programs and financial commitments for a given year that exceed that particular year's revenue
- Ending Fund Balance or Special Reserve Funds can be used to address the deficit



## Structural Deficit



- The Board needs to be aware of the use of one-time funds and prepare plans for reducing commitments as one-time funds are depleted
- 2014-15 the District is projecting a structural deficit which will utilize \$4.2 million of fund balance
- 2015-16 through 2017-18, the District will have revenue growth due to LCFF that will close the deficit using the current assumptions and expense levels

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## Special Reserve Summary

	2015-16 Adopted Budget
<b>Special Reserve Fund – 17</b>	
Balance June 30, 2015	\$11,705,168
3% Reserve	\$9,246,373
Technology Replacement	\$2,458,795
Unassigned Special Reserve Fund Balance Projection June 2016	\$ -0-

The 2015-16 budget includes a committed designation for a 3% reserve fund. The unrestricted general fund includes a 3% reserve for economic uncertainty the goal is to have 6% as a designated reserve using both funds. In addition, the Board is considering the commitment of Special Reserve funding for technology replacement.



## Local Control Accountability Plan LCAP

- Includes activities and initiatives that meet the eight State priorities
- Five District Goals
- A total estimate of \$32 million is identified within the budget as Supplemental and Concentration funding for program expenses and services with a fund balance commitment of \$ 4 million

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## Fund Review

- Review of Budget Fund Schedules
  - Schedule 2
    - Adult Ed, Child Development, Cafeteria, Deferred Maintenance, Special Reserve
  - Schedule 3
    - Building, Capital Facility, County School Facility, Special Reserve for Capital Outlay
  - All funds are estimated to have positive ending fund and cash balances for 14-15, moving into the 2015-16 budget year

## Next Steps

- June 24 Adopt 2015-16 LCFF Budget and LCAP
- July 22 45 Day Budget Revision Report
- September 16 2014-15 Unaudited Actuals Report to the Board



Financial reports available on the web  
<http://www.wccusd.net/>