



SAN DIEGO UNIFIED SCHOOL DISTRICT

Board of Education 2015-16 Budget Adoption

June 23, 2015



Presentation Agenda

- Opening Remarks
- Local Control Funding Formula (LCFF)
- Multi-Year Assumptions
- 2015-16 Budget Proposal and Solutions
- Overview of 2015-16 Budget Compromise
- Tax Revenue Anticipation Notes (TRANs)
- Superintendent's Recommended Budget



Local Control Funding Formula (LCFF)



Revenue Assumption Changes

2014-15	Third Interim	May Revise	Financial Impact
Mandates/ Discretionary (One-time)	Estimated \$183/ADA 104,818 ADA \$19.1M	Estimated \$418/ADA 104,649 ADA \$43.8M	Total \$601 / ADA \$62.9M

2015-16	Third Interim	May Revise	Financial Impact
Gap Funding %	32.19%	53.08%	Increase \$40.0M
Cost of Living Adjustment (COLA)	1.58%	1.02%	Decrease \$1.7M
Average Daily Attendance (ADA)	103,320	102,890	Decrease \$3.0M
		2015-16 Total	\$35.3M

Note:
Third Interim ADA data based enrollment projections
May Revise ADA data based on P-2 attendance report



2015-16 LCFF Target Funding Factors

- 1 The K-12 COLA is 1.02% for 2015-16 and is applied to the LCFF base grants
- 2 Two grade span adjustments are then applied as percentage increases:
 - Grade K-3 – 10.4% increase for smaller average class enrollments
 - Grades 9-12 – 2.6% increase in recognition of CTE coursework
- 3 The Supplemental Grant is calculated as 20% of the Adjusted Grants, multiplied by a district’s unduplicated pupil percentage (UPP). San Diego Unified’s UPP is 63.3%. Therefore, our Supplemental Grant percent is 12.7% (20% x 63.3%)
- 4 The Concentration Grant is calculated as 50% of the Adjusted Grants, multiplied by the portion of a district’s UPP that is greater than 55%. SDUSD is 8.3% higher than 55%, therefore, our Concentration Grant percent is 4.2% (50% x 8.3%)

	K-3	4-6	7-8	9-12	
2014-15 Base Grant per ADA	\$7,011	\$7,116	\$7,328	\$8,491	
+ 1.02% COLA	1	\$72	\$73	\$75	\$87
2015-16 Base Grant per ADA	\$7,083	\$7,189	\$7,403	\$8,578	
+ Grade Span Adjustment + CTE	2	\$737	-	-	\$223
2015-16 Adjusted Grants	\$7,820	\$7,189	\$7,403	\$8,801	
12.7% Supplemental Grant (20% x 63.3%)	3	\$990	\$910	\$937	\$1,114
4.2% Concentration Grant (50% x 8.3%)	4	\$325	\$298	\$307	\$365
Total Projected / ADA at Full Implementation	\$9,135	\$8,397	\$8,647	\$10,280	



LCFF MYP Target and Gap Implementation

Fiscal Year	ADA	LCFF Target at Full Implementation	LCFF Floor	Gap Funding Allocated	Annual LCFF Allocation	Remaining Gap	Gap Funding %
2013-14	106,109	\$ 1,029,063,124	\$ 737,048,879	\$ 35,046,661	\$ 772,095,540	\$ 256,967,584	12.00%
2014-15	104,649	\$ 1,028,940,444	\$ 763,878,011	\$ 79,439,211	\$ 841,317,222	\$ 187,623,222	29.97%
2015-16	102,890	\$ 1,021,264,943	\$ 832,079,277	\$ 100,419,752	\$ 932,499,029	\$ 88,765,914	53.08%
2016-17	101,381	\$ 1,022,684,188	\$ 921,385,453	\$ 37,885,727	\$ 959,271,180	\$ 63,413,008	37.40%
2017-18	99,838	\$ 1,031,397,899	\$ 947,329,942	\$ 30,886,567	\$ 978,216,509	\$ 53,181,390	36.74%
2018-19	98,329	\$ 1,043,565,634	\$ 966,077,724	\$ 16,249,215	\$ 982,326,939	\$ 61,238,695	20.97%
2019-20	96,854	\$ 1,029,022,215	\$ 970,231,835	\$ 30,619,348	\$ 999,618,025	\$ 29,404,190	50.00%
2020-21	96,854	\$ 1,029,022,215	\$ 999,618,025	\$ 29,404,190	\$ 1,029,022,215	-	100.00%



Multi-Year Assumptions



San Diego County Office of Education

- San Diego County Office of Education (SDCOE) guidance letter dated May 28, 2015, recommends Department of Finance (DOF) LCFF gap funding percentages
- Subject to change pending State Legislature and Governor's approval
- Budget must be submitted to SDCOE by July 1, 2015 (E.C. 42127)
- The district is required to revise the adopted budget and submit to SDCOE within 45 days of state budget adoption, if there are significant changes
- District's Local Control Accountability Plan, Adopted Budget, Certification are reviewed and approved together



Multi-Year Assumptions – Revenues

REVENUE ASSUMPTIONS			
Description	2015-16	2016-17	2017-18
LCFF Funding Model			
Funded ADA	102,890	101,381	99,838
COLA	1.02%	1.60%	2.48%
Funding Gap	53.08%	37.40%	36.74%
Federal : Impact Aid	\$9.0M	\$9.0M	\$9.0M
Other State			
Mandated Cost Reimbursement	\$ 3.7M	\$ 3.7M	\$ 3.6M
Lottery (GFU- \$128; GFR-\$34.00)	\$162/ADA	\$162/ADA	\$162/ADA
Local : Interest	0.45%	0.45%	0.45%
Transfers In	\$13.8M	\$10.7M	\$10.7M



Multi-Year Assumptions – Expenditures

EXPENSE ASSUMPTIONS			
Description	2015-16	2016-17	2017-18
Salaries			
Step and Column: Cert / Class	2.06% / .73%	2.06% / .73%	2.06% / .73%
Salary Increase*	4%	0%	0%
STRS	10.73%	12.58%	14.43%
PERS	11.85%	13.05%	16.60%
Health and Welfare Premiums	7.00%	7.00%	7.00%
Materials and Supplies (Consumer Price Index- CPI)	2.20%	2.40%	2.60%
Contracted Services (CPI)	2.20%	2.40%	2.60%
Utilities	\$29.9M	\$30.5M	\$31.1M
Implemented Board Solutions/Budget Deficit	\$70.2M	\$94.7M	\$119.5M
Transfers Out	\$13.8M	\$13.8M	\$13.8M
Contributions			
Special Education	\$198.1M	\$212.9M	\$218.1M
Restricted Routine Maintenance (RRM)	\$38.5M	\$36.7M	\$37.2M
Community Day School	\$2.0M	-	-



2015-16 Budget Proposal and Solutions

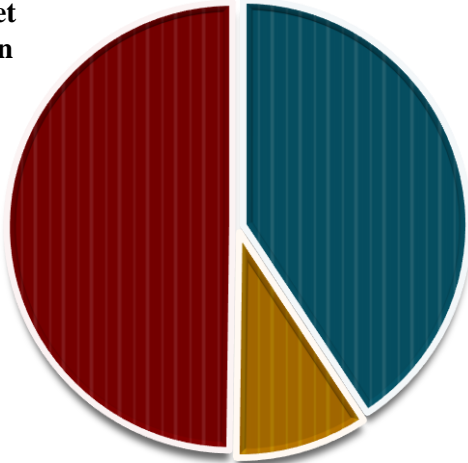


Total Projected Funds 2014-15 Compared To 2015-16

2014-15 Adopted Budget

**Total Budget
\$2.38 Billion**

Total Other
Funds,
\$1,185.16 ,
50%



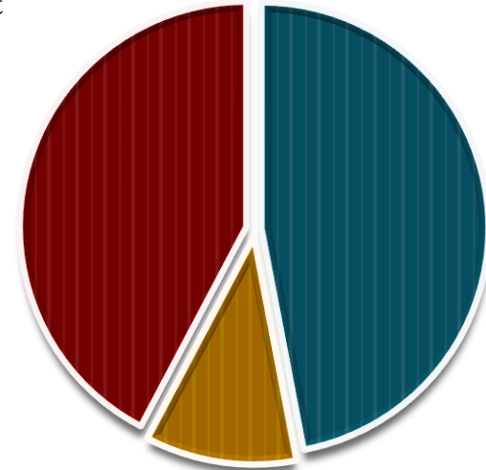
General Fund
Unrestricted,
\$969.13 , 41%

General Fund
Restricted,
\$225.53 , 9%

2015-16 Proposed Budget

**Total Budget
\$2.35 Billion**

Total Other
Funds,
\$995.50 , 42%



General Fund
Unrestricted,
\$1,106.63 ,
47%

General Fund
Restricted,
\$251.52 , 11%

*Projected Funds = Beginning Balance + Revenue



Multi-Year Budget Projections

General Fund Unrestricted

	2014/15	2015/16	2016/17	2017/18
DESCRIPTION	PROJECTIONS	PROJECTIONS	PROJECTION	PROJECTION
Beginning Balance	\$97,904,305	\$126,426,928	\$32,307,579	\$31,028,028
Revenues	970,455,739 *	980,205,170	1,004,454,800	1,022,035,977
Expenditures	(742,679,826)	(835,635,084)	(847,815,772)	(882,810,627)
Budget Deficit Solutions 2016/17		-	94,743,350	
Budget Deficit Solutions 2017/18				119,490,223
TOTAL EXPENDITURES	(742,679,826)	(835,635,084)	(753,072,422)	(763,320,404)
Other Sources / Uses	(199,253,290)	(238,689,435)	(252,661,929)	(258,377,573)
Ending Balance	\$ 126,426,928	\$ 32,307,579	\$31,028,028	\$ 31,366,028
SURPLUS/(DEFICIT)	\$28,522,623	(94,119,349)	(1,279,551)	338,000
Required Reserves				
Economic Uncertainties	\$24,102,000	\$25,686,000	\$24,446,000	\$24,784,000
13/14 Mandates	7,102,439			
14/15 Mandates	62,894,049			
Surplus Set Aside	20,100,896			
School Site Ending Balances	4,558,192	4,039,551	4,000,000	4,000,000
Stores	1,674,228	1,674,228	1,674,228	1,674,228
Prepaid Expenses	850,000	850,000	850,000	850,000
Revolving Cash	57,800	57,800	57,800	57,800
Total Required Reserve	\$121,339,604	\$32,307,579	\$31,028,028	\$31,366,028
Reserve Surplus / (Shortfall)	\$5,087,324	\$0	\$0	\$0

- Includes \$63M Mandate/Discretionary Accrual



Statement of Reasons for Excess 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			2015-16 Budget
Form	Fund		
01	General Fund/County School Service Fund		\$ 29,725,551
17	Special Reserve Fund for Other Than Capital Outlay Projects		\$ -
	Total Assigned and Unassigned Ending Fund Balances		\$ 29,725,551
	District Standard Reserve Level		2%
	Less District Minimum Reserve for Economic Uncertainties		\$ 25,686,000
	Remaining Balance to Substantiate Need		\$ 4,039,551

- Reason for Fund Balances in Excess of Minimum Reserve: Additional \$4M set aside for specific school site accounts



2015-16 General Fund Unrestricted Budget Solutions

	2015-16
Current Projected Deficit	(70.20)
May Revise Proposed Revenues (one-time and LCFF)	98.20
Tentative Agreements	(62.60)
Adjusted Deficit	\$ (34.60)
Enrollment	
Increase High School Enrollment	3.10
Early Childhood Program (Increase Enrollment)	5.00
Operational Efficiencies	
Enhance Survey Card Collection (Federal Impact Aid and LCFF)	5.50
Strategic Staffing- Position Review	3.00
Central Office Program Adjustments	8.00
Right-Sizing Operations	10.00
Budget Deficit Solution Opportunities Surplus/(Deficit)	\$ -

- Budget projection for 2015-16 includes 2014-15 ending balance.
- The \$2.7M sale of the Benchley property is expected to occur in July 2015; proceeds will be attributed to fiscal year 2015-16.



General Fund Unrestricted Multi-Year Budget Solutions

	2015-16	2016-17	2017-18
Current Projected Deficit	(34.60)	(94.70)	(119.50)
Enrollment			
Increase High School Enrollment	3.10	3.10	3.10
Early Childhood Program (Increase Enrollment)	5.00	5.00	5.00
Operational Efficiencies			
Enhance Survey Card Collection (Federal Impact Aid and LCFF)	5.50	7.00	7.00
Strategic Staffing- Position Review	3.00		
Central Office Program Adjustments	8.00		
Right-Sizing Operations	10.00	79.60	104.40
Budget Deficit Solution Opportunities Surplus/(Deficit)	\$ -	\$ -	\$ -

- Budget projection for 2015-16 includes 2014-15 ending balance.
- The \$2.7M sale of the Benchley property is expected to occur in July 2015; proceeds will be attributed to fiscal year 2015-16.



Overview of 2015-16 Budget Compromise



Overview of 2015-16 Budget Compromise

- Adopt May Revise revenue projections, \$3 billion less than GF estimates of the Legislative Analyst
- State General Fund – \$115.4 billion
- Proposition 98 funding will increase over \$14 billion in a mix of one-time and ongoing funds above the 2014-15 Budget Act
- \$68.4 billion for K-14 in 2015-16
 - \$7.5 billion increase over 2014-15 Budget level of \$60.9 billion
 - This is 12.4% higher than the 2014-15 Budget Act level
- Governor called two special legislative sessions to address issues of providing adequate funding for transportation infrastructure and health care



Policy Provisions with Fiscal Implications

- Restricted Routine Maintenance Account - Permits, through 2019-20, a phase-in of school district contributions to routine restricted maintenance accounts (no less than 2 percent by 2017-18 and 3 percent by 2020-21) and allows funds to be used for drought mitigation purposes.
- Mandates Audit Risk – Addresses a potential audit risk that could reduce future funding by clarifying that a school district will not be required to remit funding out of its General Fund to pay for disallowed costs identified by audits.
- Transitional Kindergarten Enrollment – SB 77 allows LEAs, including charter schools, to enroll students in TK who do not meet the current age requirements. The language specifies that the LEA would not be able to claim ADA for serving these students until the student reaches five years of age.



Tax Revenue Anticipation Notes (TRANS)



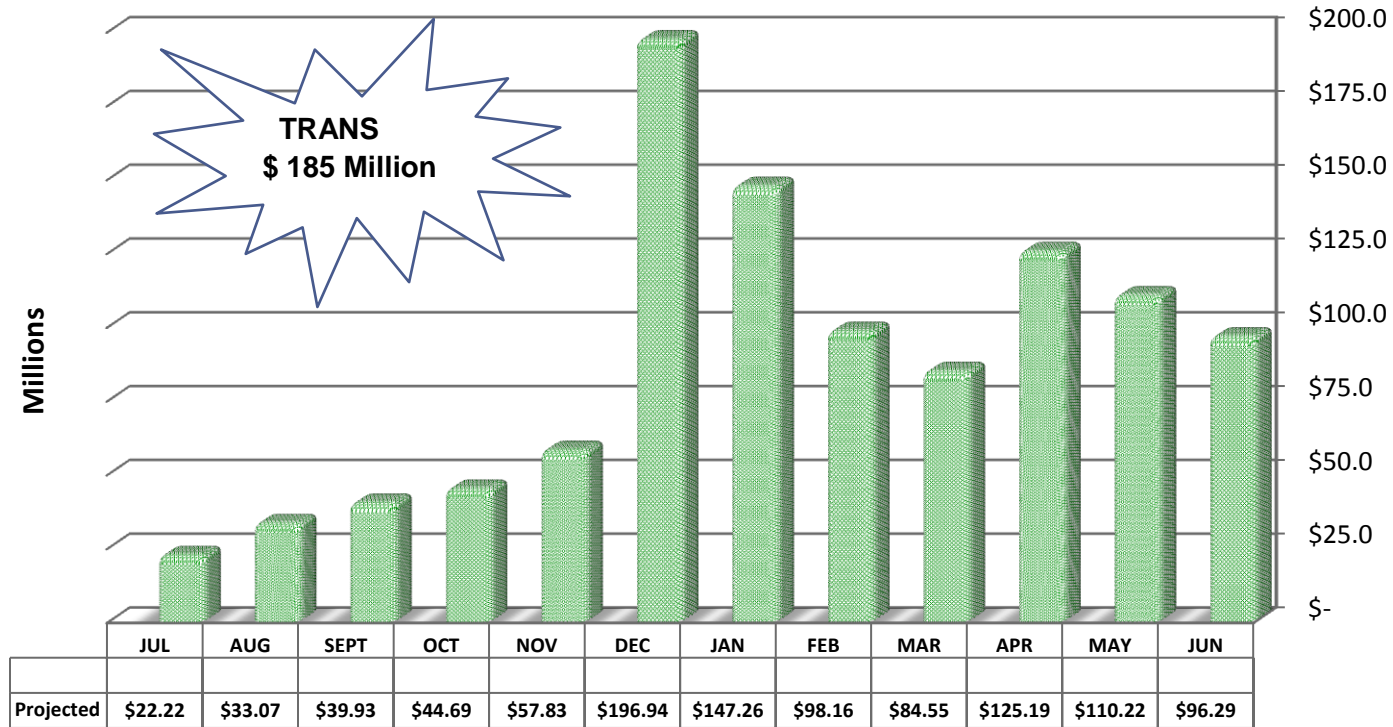
Tax Revenue and Anticipation Notes

- Estimated at \$185 million
- No cash deferrals factored into projections
- Subject to Education Protection Account and LCFF entitlement adjustments at P-2 certification anticipated in July 2015
- Resolution to board on June 23, 2015
- Credit rating presentation on July 2, 2015
- Close in mid-July



Total General Fund Cash Flow

2015-16 General Fund Projected Cash Flow





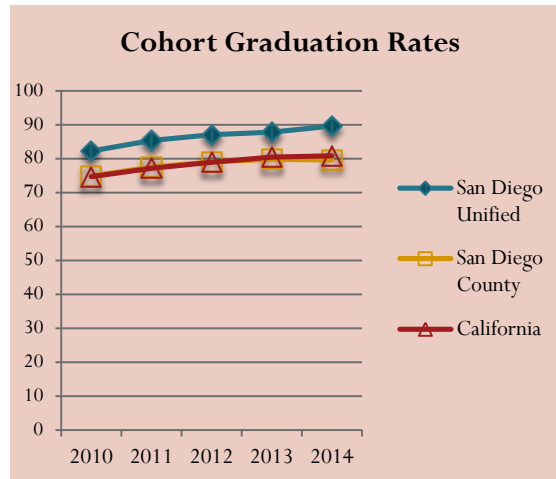
Superintendent's Recommended Budget and Actions Timeline



The San Diego Unified Story

Building a system of equity...

VISION 2020





Superintendent's Recommended Budget

New Investments

- Lower Class Sizes at TK to 3 Grade Levels
- Additional Certificated Staff at High-Needs Elementary and Middle Schools
- Counseling
 - Enhanced Allocation for Counselors at Secondary Schools
 - Concentrated Services for A-G Support
- Youth Advocacy Office to Support Closing of Achievement Gap
- Cluster Centered Parent Engagement and Community Engagement
- Vehicle Replacement Program
- GATE Testing

Improved Services

- English Learner
- Special Education
- African/African-American Students
- Translation Services
- Sworn Officers at all High Schools

Continued Investments

- Cultural Proficiency
- Bi-literacy and International Baccalaureate Programs
- High School Transformation
- Early Learning Support
- Open Library Hours at Every Elementary School
- Common Core Continued Support
- Professional Development for Educators
- Beginning Teacher Induction Program
- Graduation Coaches
- Visual and Performing Arts Program
- Maintained classroom GATE and Seminar Funding
- Maintained i21 program
 - Focus on Online Learning
 - Innovation Center
 - Focus on Student Support Intervention Plans



2015-16 Budget Actions Timeline

Date	Actions
June 23, 2015	<ul style="list-style-type: none">- Board adoption of 2015-16 Budget and LCAP- TRANs Resolution And Preliminary Official Statement
July 1, 2015	<ul style="list-style-type: none">- 2015-16 adopted Budget and LCAP due to SDCOE
Mid-July	<ul style="list-style-type: none">- TRANs Issuance
July 28, 2015	<ul style="list-style-type: none">- Board Approval of Revised Budget – Information Only*

*The district is required to revise the adopted budget and submit to the SDCOE within 45 days of state budget adoption, if there are significant changes

Questions?

San Diego Unified School District
 July 1 Budget (Single Adoption)
 For the Fiscal Year 2015-16
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June 23, 2015

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ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

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

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

Budget available for inspection at:

Public Hearing:

Place: SDUSD Board-Ofc 4100 Normal SD 92103
Date: June 19, 2015 8:00am

Place: SDUSD Auditorium-4100 Normal
Date: 1st Reading June 9, 2015
Time: 05:00 PM

Adoption Date: June 23, 2015

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

Contact person for additional information on the budget reports:

Name: Cristen Owens

Telephone: (619) 260-5465

Title: Director of Budget Development

E-mail: cowens1@sandi.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
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 	X	
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? If yes, are benefits funded by pay-as-you-go? 	X	
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		X
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 	X	
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) Management/supervisor/confidential? (Section S8C, Line 1) 	X	X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? Approval date for adoption of the LCAP or approval of an update to the LCAP: 		X
				Jun 23, 2015
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 64,762,000.00
Less: Amount of total liabilities reserved in budget:	\$ 64,762,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

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

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

Date of Meeting: Jun 23, 2015

For additional information on this certification, please contact:

Name: Cristen Owens

Title: Director of Budget Development

Telephone: (619) 260-5465

E-mail: cowens1@sandi.net

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	935,031,022.00	2.79%	961,106,332.00	1.91%	979,449,345.00
2. Federal Revenues	8100-8299	10,115,000.00	0.00%	10,115,000.00	0.00%	10,115,000.00
3. Other State Revenues	8300-8599	18,231,963.00	-1.59%	17,941,422.00	-2.71%	17,455,009.00
4. Other Local Revenues	8600-8799	16,827,185.00	-9.12%	15,292,046.00	-1.80%	15,016,623.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,787,730.00	-22.20%	10,726,605.00	0.00%	10,726,605.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(238,631,781.00)	4.57%	(249,543,150.00)	2.29%	(255,258,794.00)
6. Total (Sum lines A1 thru A5c)		755,361,119.00	1.36%	765,638,255.00	1.55%	777,503,788.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				443,092,276.00		445,616,318.00
b. Step & Column Adjustment				8,953,500.00		9,179,696.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,429,458.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	443,092,276.00	0.57%	445,616,318.00	2.06%	454,796,014.00
2. Classified Salaries						
a. Base Salaries				127,893,404.00		121,267,349.00
b. Step & Column Adjustment				877,927.00		885,252.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,503,982.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	127,893,404.00	-5.18%	121,267,349.00	0.73%	122,152,601.00
3. Employee Benefits	3000-3999	225,324,167.00	6.60%	240,206,527.00	9.72%	263,543,182.00
4. Books and Supplies	4000-4999	19,198,875.00	1.95%	19,573,658.00	2.60%	20,082,573.00
5. Services and Other Operating Expenditures	5000-5999	26,054,031.00	3.94%	27,079,589.00	4.00%	28,163,926.00
6. Capital Outlay	6000-6999	379,116.00	0.00%	379,116.00	0.00%	379,116.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,306,785.06)	0.00%	(6,306,785.00)	0.00%	(6,306,785.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,845,384.00	0.00%	13,845,384.00	0.00%	13,845,384.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(94,743,349.41)		(119,490,223.00)
11. Total (Sum lines B1 thru B10)		849,480,467.94	-9.72%	766,917,806.59	1.34%	777,165,788.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(94,119,348.94)		(1,279,551.59)		338,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		126,426,928.53		32,307,579.59		31,028,028.00
2. Ending Fund Balance (Sum lines C and D1)		32,307,579.59		31,028,028.00		31,366,028.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,039,551.59		4,000,000.00		4,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,686,000.00		24,446,000.00		24,784,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		32,307,579.59		31,028,028.00		31,366,028.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,686,000.00		24,446,000.00		24,784,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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)						
		25,686,000.00		24,446,000.00		24,784,000.00

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide

Multi-Year Assumptions: Please refer to 2015-16 SACS Budget Adoption report and Budget Adoption PowerPoint presentation. Labor agreements ratified, with salary increases of 1% (retro-active) for 2014-15 and 4% for 2015-16. GFU to cover salary increases for 2014-15 and 2015-16, with ongoing costs shifting to base resources-funds for future years. GFU ADJUSTMENTS: 2016-17: Transfer of salary increases from GFU to GFR and Other Funds: (B1d) Certificated Salaries -\$6.4M and (B2d) Classisified Salaries -\$7.5M. B10. Board requested GFU solutions will be implemented to offset deficit spending: 2016-17: -\$94.74M 2017-18: -\$119.49M. Projected solutions to be identified and presented at First Interim.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,558,689.00	0.00%	3,558,689.00	0.00%	3,558,689.00
2. Federal Revenues	8100-8299	120,009,985.00	-9.06%	109,138,527.00	-9.90%	98,336,660.50
3. Other State Revenues	8300-8599	104,272,000.00	-2.59%	101,575,308.00	1.60%	103,198,775.00
4. Other Local Revenues	8600-8799	9,263,098.00	-10.38%	8,301,689.00	-11.93%	7,311,689.00
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	238,631,781.00	4.57%	249,543,150.00	2.29%	255,258,794.00
6. Total (Sum lines A1 thru A5c)		475,735,553.00	-0.76%	472,117,363.00	-0.94%	467,664,607.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				139,566,281.00		148,913,500.00
b. Step & Column Adjustment				3,011,967.00		3,067,618.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,335,252.00		(564,512.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	139,566,281.00	6.70%	148,913,500.00	1.68%	151,416,606.00
2. Classified Salaries						
a. Base Salaries				88,692,686.00		94,462,820.00
b. Step & Column Adjustment				685,490.00		689,579.00
c. Cost-of-Living Adjustment						0.00
d. Other Adjustments				5,084,644.00		(225,307.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	88,692,686.00	6.51%	94,462,820.00	0.49%	94,927,092.00
3. Employee Benefits	3000-3999	105,719,275.00	4.09%	110,042,942.00	2.19%	112,452,726.00
4. Books and Supplies	4000-4999	23,236,289.72	0.24%	23,290,919.00	0.26%	23,351,665.00
5. Services and Other Operating Expenditures	5000-5999	71,553,743.00	1.41%	72,561,523.00	1.54%	73,679,485.00
6. Capital Outlay	6000-6999	642,000.00	0.00%	642,000.00	0.00%	642,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,250,000.00	4.88%	1,311,040.00	5.15%	1,378,609.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,157,216.58	0.00%	4,157,216.00	0.00%	4,157,216.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.70		(0.50)
11. Total (Sum lines B1 thru B10)		434,817,491.30	4.73%	455,381,960.70	1.45%	462,005,398.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		40,918,061.70		16,735,402.30		5,659,209.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		14,414,629.00		55,332,690.70		72,068,093.00
2. Ending Fund Balance (Sum lines C and D1)		55,332,690.70		72,068,093.00		77,727,302.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	55,332,692.75		72,068,093.00		77,727,302.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.05)		0.00		0.00
f. Total Components of Ending Fund Balance		55,332,690.70		72,068,093.00		77,727,302.00
(Line D3f must agree with line D2)						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Multi-Year Assumptions: Please refer to 2015-16 SACS Budget Adoption report and Budget Adoption PowerPoint presentation. Labor agreements ratified, with salary increases of 1% (retro-active) for 2014-15 and 4% for 2015-16. GFU to cover salary increases for 2014-15 and 2015-16, with ongoing costs shifting to base resources-funds for future years. GFR ADJUSTMENTS: 2016-17: Transfer of salary increases from GFU to GFR: (B1d) Certificated Salaries \$6.3M and (B2d) Classisified Salaries \$5.1M. 2017-18: GFR funding discontinued for Community Day School resulting in shifting of ongoing costs to GFU: (B1d) Certificated Salaries -\$565K and (B2d) Classisified Salaries -\$225K. B10. Nominal rounding adjustments.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	938,589,711.00	2.78%	964,665,021.00	1.90%	983,008,034.00
2. Federal Revenues	8100-8299	130,124,985.00	-8.35%	119,253,527.00	-9.06%	108,451,660.50
3. Other State Revenues	8300-8599	122,503,963.00	-2.44%	119,516,730.00	0.95%	120,653,784.00
4. Other Local Revenues	8600-8799	26,090,283.00	-9.57%	23,593,735.00	-5.36%	22,328,312.00
5. Other Financing Sources						
a. Transfers In	8900-8929	13,787,730.00	-22.20%	10,726,605.00	0.00%	10,726,605.00
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)		1,231,096,672.00	0.54%	1,237,755,618.00	0.60%	1,245,168,395.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				582,658,557.00		594,529,818.00
b. Step & Column Adjustment				11,965,467.00		12,247,314.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(94,206.00)		(564,512.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	582,658,557.00	2.04%	594,529,818.00	1.97%	606,212,620.00
2. Classified Salaries						
a. Base Salaries				216,586,090.00		215,730,169.00
b. Step & Column Adjustment				1,563,417.00		1,574,831.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,419,338.00)		(225,307.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	216,586,090.00	-0.40%	215,730,169.00	0.63%	217,079,693.00
3. Employee Benefits	3000-3999	331,043,442.00	5.80%	350,249,469.00	7.35%	375,995,908.00
4. Books and Supplies	4000-4999	42,435,164.72	1.01%	42,864,577.00	1.33%	43,434,238.00
5. Services and Other Operating Expenditures	5000-5999	97,607,774.00	2.08%	99,641,112.00	2.21%	101,843,411.00
6. Capital Outlay	6000-6999	1,021,116.00	0.00%	1,021,116.00	0.00%	1,021,116.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,250,000.00	4.88%	1,311,040.00	5.15%	1,378,609.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,149,568.48)	0.00%	(2,149,569.00)	0.00%	(2,149,569.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	13,845,384.00	0.00%	13,845,384.00	0.00%	13,845,384.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(94,743,348.71)		(119,490,223.50)
11. Total (Sum lines B1 thru B10)		1,284,297,959.24	-4.83%	1,222,299,767.29	1.38%	1,239,171,186.50
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(53,201,287.24)		15,455,850.71		5,997,209.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		140,841,557.53		87,640,270.29		103,096,121.00
2. Ending Fund Balance (Sum lines C and D1)		87,640,270.29		103,096,121.00		109,093,330.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740	55,332,692.75		72,068,093.00		77,727,302.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,039,551.59		4,000,000.00		4,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	25,686,000.00		24,446,000.00		24,784,000.00
2. Unassigned/Unappropriated	9790	(2.05)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		87,640,270.29		103,096,121.00		109,093,330.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	25,686,000.00		24,446,000.00		24,784,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(2.05)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		25,685,997.95		24,446,000.00		24,784,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		102,890.40		101,381.21		99,837.92
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,284,297,959.24		1,222,299,767.29		1,239,171,186.50
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)		1,284,297,959.24		1,222,299,767.29		1,239,171,186.50
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		25,685,959.18		24,445,995.35		24,783,423.73
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)		25,685,959.18		24,445,995.35		24,783,423.73
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**San Diego Unified School District
Multi-Year Projections - Assumptions**

REVENUE ASSUMPTIONS			
Description	2015-16	2016-17	2017-18
LCFF Funding Model			
Funded ADA	102,890	101,381	99,838
COLA	1.02%	1.60%	2.48%
Funding Gap	53.08%	37.40%	36.74%
Federal : Impact Aid	\$9.0M	\$9.0M	\$9.0M
Other State			
Mandated Cost Reimbursement	\$ 3.7M	\$ 3.7M	\$ 3.6M
Lottery (GFU- \$128; GFR-\$34.00)	\$162/ADA	\$162/ADA	\$162/ADA
Local : Interest	0.45%	0.45%	0.45%
Transfers In	\$13.8M	\$10.7M	\$10.7M

EXPENSE ASSUMPTIONS			
Description	2015-16	2016-17	2017-18
Salaries			
Step and Column: Cert / Class	2.06% / .73%	2.06% / .73%	2.06% / .73%
Salary Increase*	4.0%	0.0%	0.0%
STRS	10.73%	12.58%	14.43%
PERS	11.85%	13.05%	16.60%
Health & Welfare Premiums	7.00%	7.00%	7.00%
Materials & Supplies (Consumer Price Index- CPI)	2.20%	2.40%	2.60%
Contracted Services (CPI)	2.20%	2.40%	2.60%
Utilities	\$29.9M	\$30.5M	\$31.1M
Implemented Board Solutions/Budget Deficit	\$70.2M	\$94.7M	\$119.5M
Transfers Out	\$13.8M	\$13.8M	\$13.8M
Contributions			
Special Education	\$198.1M	\$212.9M	\$218.1M
Restricted Routine Maintenance (RRM)	\$38.5M	\$36.7M	\$37.2M
Community Day School	\$2.0M	-	-

RESERVE ASSUMPTIONS			
Description	2015-16	2016-17	2017-18
Economic Uncertainties- 2%	\$25.68 M	\$24.45 M	\$24.78 M
Unexpended Set-Asides and Reserves	\$4.04 M	\$4.00 M	\$4.00 M
Stores Inventory	\$1.67 M	\$1.67 M	\$1.67 M
Prepaid Expenses	\$0.85 M	\$0.85 M	\$0.85 M
Revolving Cash Funds	\$0.06 M	\$0.06 M	\$0.06 M

FINANCIAL OPERATIONS DIVISION
FINANCIAL ACCOUNTING DEPARTMENT
GENERAL FUND CASH FLOW
PROJECTED - FY 2015/2016

	Projected JULY	Projected AUGUST	Projected SEPTEMBER	Projected OCTOBER	Projected NOVEMBER	Projected DECEMBER	Projected JANUARY
BEGINNING CASH BALANCE	\$78,413,428.90	\$22,218,355.87	\$33,072,331.83	\$39,930,751.67	\$44,686,705.36	\$57,834,157.02	\$196,944,275.59
RECEIPTS							
LCFF FUNDING							
STATE AID	\$45,472,010.10	\$19,517,660.10	\$55,491,060.18	\$35,131,788.18	\$35,131,788.18	\$55,491,060.18	\$35,131,788.18
LOCAL TAXES	\$946,517.47	\$7,599,959.03	\$5,009,364.83	\$3,074,359.94	\$25,955,713.13	\$167,822,646.19	\$94,374,723.86
LESS: CHRTR SCHL TAX TRFS	(\$6,653,977.00)	(\$5,363,283.72)	(\$10,726,567.44)	(\$7,151,044.96)	(\$7,151,044.96)	(\$7,151,044.96)	(\$7,151,044.96)
STATE SUBVENTIONS	\$0.00	\$0.00	\$0.00	(\$388.26)	\$0.00	\$747,768.00	\$1,744,691.27
MISCELLANEOUS	(\$45,864.00)	(\$25,480.00)	(\$25,480.00)	(\$45,864.00)	(\$45,864.00)	(\$45,864.00)	(\$45,864.00)
TOTAL LCFF FUNDING	\$39,718,686.57	\$21,728,855.41	\$49,748,377.57	\$31,008,850.90	\$53,890,592.35	\$216,864,565.41	\$124,054,294.35
FEDERAL REVENUES	\$400,185.00	\$400,185.00	\$30,409,247.98	\$400,185.00	\$400,185.00	\$400,185.00	\$15,391,356.90
STATE REVENUES	\$12,210,223.60	\$5,077,569.00	\$15,029,099.14	\$9,128,230.40	\$51,484,806.90	\$6,140,869.40	\$11,003,340.40
LOCAL REVENUES	\$2,543,421.67	\$2,030,921.67	\$2,030,921.67	\$1,946,518.67	\$1,636,518.67	\$2,035,313.67	\$12,851,103.17
PROPERTY SALES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,761,125.00	\$0.00
LOANS & NOTES	\$0.00	\$70,000,000.00	\$20,000,000.00	\$70,000,000.00	\$15,000,000.00	\$10,000,000.00	\$0.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$54,872,516.84	\$99,237,531.08	\$117,217,646.36	\$112,483,784.97	\$122,412,102.92	\$238,202,058.48	\$163,300,094.82
DISBURSEMENTS							
PAYROLL	\$73,638,741.40	\$55,234,849.34	\$73,285,023.59	\$72,821,717.15	\$73,651,370.83	\$71,880,266.12	\$70,151,998.66
PAYROLL BENEFITS	\$29,962,486.40	\$26,491,939.64	\$29,355,153.77	\$30,741,598.38	\$29,475,494.67	\$28,633,307.79	\$29,450,503.45
COMMERCIAL WARRANTS	\$7,466,362.07	\$14,656,766.13	\$10,440,409.16	\$12,164,515.75	\$12,137,785.76	\$8,578,366.00	\$13,883,613.55
REIMBURSEMENTS TO/FR OTHRS	\$0.00	(\$8,000,000.00)	(\$2,721,360.00)	(\$8,000,000.00)	(\$6,000,000.00)	(\$10,000,000.00)	(\$11,500,000.00)
LOANS & NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$111,000,000.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL DISBURSEMENTS	\$111,067,589.87	\$88,383,555.12	\$110,359,226.52	\$107,727,831.28	\$109,264,651.26	\$99,091,939.92	\$212,986,115.66
ENDING CASH BALANCE	\$22,218,355.87	\$33,072,331.83	\$39,930,751.67	\$44,686,705.36	\$57,834,157.02	\$196,944,275.59	\$147,258,254.74

FINANCIAL OPERATIONS DIVISION
FINANCIAL ACCOUNTING DEPARTMENT
GENERAL FUND CASH FLOW
PROJECTED - FY 2015/2016

	Projected FEBRUARY	Projected MARCH	Projected APRIL	Projected MAY	Projected JUNE	TOTAL
BEGINNING CASH BALANCE	\$147,258,254.74	\$98,158,951.12	\$84,549,817.69	\$125,194,515.86	\$110,222,485.52	\$78,413,428.90
RECEIPTS						
LCFF FUNDING						
STATE AID	\$34,916,461.18	\$55,275,733.18	\$34,916,461.18	\$34,916,461.18	\$55,275,733.18	\$496,668,005.00
LOCAL TAXES	\$15,706,749.34	\$16,878,078.80	\$135,331,103.90	\$56,665,846.98	\$18,788,720.08	\$548,153,783.55
LESS: CHRTR SCHL TAX TRFS	(\$7,151,044.96)	(\$12,514,328.68)	(\$6,257,164.34)	(\$6,257,164.34)	(\$6,257,164.34)	(\$89,784,874.66)
STATE SUBVENTIONS	\$0.00	\$0.00	\$0.00	\$1,744,752.09	\$747,787.74	\$4,984,610.84
MISCELLANEOUS	(\$45,864.00)	(\$45,864.00)	(\$45,864.00)	(\$45,864.00)	(\$45,864.00)	(\$509,600.00)
TOTAL LCFF FUNDING	\$43,426,301.56	\$59,593,619.30	\$163,944,536.74	\$87,024,031.91	\$68,509,212.66	\$959,511,924.73
FEDERAL REVENUES						
STATE REVENUES	\$400,185.00	\$26,687,593.68	\$8,935,921.25	\$682,821.75	\$21,233,412.53	\$105,741,464.09
LOCAL REVENUES	\$8,190,869.40	\$6,140,869.40	\$49,124,481.40	\$6,140,869.40	\$6,637,647.40	\$186,308,875.84
PROPERTY SALES	\$2,063,603.17	\$2,388,603.17	\$2,373,603.17	\$2,063,603.17	\$2,173,603.17	\$36,137,735.04
LOANS & NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,761,125.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,000,000.00
TOTAL REVENUES	\$54,080,959.13	\$94,810,685.55	\$224,378,542.56	\$95,911,326.23	\$98,553,875.76	\$1,475,461,124.70
DISBURSEMENTS						
PAYROLL						
PAYROLL BENEFITS	\$71,307,618.64	\$71,706,683.72	\$72,142,151.69	\$77,002,631.23	\$77,002,631.23	\$859,825,683.63
COMMERCIAL WARRANTS	\$29,430,609.33	\$29,509,183.99	\$30,265,557.11	\$31,210,347.34	\$31,210,347.34	\$355,736,529.21
REIMBURSEMENTS TO/FR OTHERS	\$8,442,034.79	\$13,203,951.27	\$12,826,135.58	\$11,320,378.00	\$15,770,414.00	\$140,890,732.06
LOANS & NOTES	(\$6,000,000.00)	(\$6,000,000.00)	(\$5,500,000.00)	(\$8,650,000.00)	(\$11,500,000.00)	(\$83,871,360.00)
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$185,000,000.00
TOTAL DISBURSEMENTS	\$103,180,262.76	\$108,419,818.98	\$183,733,844.38	\$110,883,356.58	\$112,483,392.58	\$1,457,581,584.90
ENDING CASH BALANCE	\$98,158,951.12	\$84,549,817.69	\$125,194,515.86	\$110,222,485.52	\$96,292,968.70	\$96,292,968.70

SAN DIEGO UNIFIED SCHOOL DISTRICT
Financial Services Division
Budget Development Department

June 16, 2015

Projected Fund Balances
2015/16 Original Budget

Fund	Fund Description	Beginning Balance	Revenue	Expenses	Transfers In/ (Transfers Out)	Ending Balance
01	General Fund	\$ 140,841,558	\$ 1,217,308,942	\$ (1,270,452,575)	\$ (57,654)	\$ 87,640,271
11	Adult Education	83,714	510,600	(594,314)	-	-
12	Child Development	15,273	19,825,544	(27,837,647)	8,012,103	15,273
13	Cafeteria Special Revenue	2,605,017	64,333,038	(63,392,848)	-	3,545,207
14	Deferred Maintenance	60	100	-	-	160
15	Pupil Transportation Equipment	854,117	2,000	-	-	856,117
20	Special Reserve - Retiree Benefits	1,808,222	4,881	-	206,676	2,019,779
21	Building Fund	220,121,734	452,031,000	(31,563,208)	-	640,589,526
25	Capital Facilities Fund	35,874,605	29,396,100	(33,295,700)	(12,000,000)	19,975,005
35	County School Facilities Fund	85,866,102	297,600	(431,134)	-	85,732,568
40	Special Reserve - Capital Projects	5,311,819	5,824,325	(6,950,600)	(3,061,125)	1,124,419
51	Bond Interest & Redemption	224,879,640	189,035,000	(172,812,577)	-	241,102,063
67	Self Insurance Fund	83,797,680	26,666,098	(29,507,315)	6,900,000	87,856,463
TOTAL		\$ 802,059,541	\$ 2,005,235,228	\$ (1,636,837,918)	\$ -	\$ 1,170,456,851

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	847,028,870.37	3,706,825.63	850,735,696.00	935,031,022.00	3,558,689.00	938,589,711.00	10.3%
2) Federal Revenue		8100-8299	13,104,411.00	85,407,693.68	98,512,104.68	10,115,000.00	120,009,985.00	130,124,985.00	32.1%
3) Other State Revenue		8300-8599	88,660,484.00	107,337,729.23	195,998,213.23	18,231,963.00	104,272,000.00	122,503,963.00	-37.5%
4) Other Local Revenue		8600-8799	21,661,974.00	13,379,286.85	35,041,260.85	16,827,185.00	9,263,098.00	26,090,283.00	-25.5%
5) TOTAL, REVENUES			970,455,739.37	209,831,535.39	1,180,287,274.76	980,205,170.00	237,103,772.00	1,217,308,942.00	3.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	396,800,477.00	152,855,057.16	549,655,534.16	443,092,276.00	139,566,281.00	582,658,557.00	6.0%
2) Classified Salaries		2000-2999	101,046,268.00	105,085,901.50	206,132,169.50	127,893,404.00	88,692,686.00	216,586,090.00	5.1%
3) Employee Benefits		3000-3999	186,322,745.00	109,786,776.93	296,109,521.93	225,324,167.00	105,719,275.00	331,043,442.00	11.8%
4) Books and Supplies		4000-4999	17,623,312.00	23,841,224.19	41,464,536.19	19,198,875.00	23,236,289.72	42,435,164.72	2.3%
5) Services and Other Operating Expenditures		5000-5999	45,884,463.73	51,344,326.00	97,228,789.73	26,054,031.00	71,553,743.00	97,607,774.00	0.4%
6) Capital Outlay		6000-6999	519,328.00	1,278,670.00	1,797,998.00	379,116.00	642,000.00	1,021,116.00	-43.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	1,405,010.00	1,405,010.00	0.00	1,250,000.00	1,250,000.00	-11.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,516,767.08)	4,071,469.08	(1,445,298.00)	(6,306,785.06)	4,157,216.58	(2,149,568.48)	48.7%
9) TOTAL, EXPENDITURES			742,679,826.65	449,668,434.86	1,192,348,261.51	835,635,083.94	434,817,491.30	1,270,452,575.24	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			227,775,912.72	(239,836,899.47)	(12,060,986.75)	144,570,086.06	(197,713,719.30)	(53,143,633.24)	340.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,055,370.42	0.00	39,055,370.42	13,787,730.00	0.00	13,787,730.00	-64.7%
b) Transfers Out		7600-7629	12,743,498.00	0.00	12,743,498.00	13,845,384.00	0.00	13,845,384.00	8.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(225,565,162.67)	225,565,162.67	0.00	(238,631,781.00)	238,631,781.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(199,253,290.25)	225,565,162.67	26,311,872.42	(238,689,435.00)	238,631,781.00	(57,654.00)	-100.2%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,522,622.47	(14,271,736.80)	14,250,885.67	(94,119,348.94)	40,918,061.70	(53,201,287.24)	-473.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	94,810,060.95	31,810,795.31	126,620,856.26	126,426,928.53	14,414,629.00	140,841,557.53	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,810,060.95	31,810,795.31	126,620,856.26	126,426,928.53	14,414,629.00	140,841,557.53	11.2%
d) Other Restatements		9795	3,094,245.11	(3,124,429.51)	(30,184.40)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,904,306.06	28,686,365.80	126,590,671.86	126,426,928.53	14,414,629.00	140,841,557.53	11.3%
2) Ending Balance, June 30 (E + F1e)			126,426,928.53	14,414,629.00	140,841,557.53	32,307,579.59	55,332,690.70	87,640,270.29	-37.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	57,800.00	0.00	57,800.00	57,800.00	0.00	57,800.00	0.0%
Stores		9712	1,674,228.00	0.00	1,674,228.00	1,674,228.00	0.00	1,674,228.00	0.0%
Prepaid Expenditures		9713	850,000.00	0.00	850,000.00	850,000.00	0.00	850,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	14,414,631.91	14,414,631.91	0.00	55,332,692.75	55,332,692.75	283.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	94,655,576.43	0.00	94,655,576.43	4,039,551.59	0.00	4,039,551.59	-95.7%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	24,102,000.00	0.00	24,102,000.00	25,686,000.00	0.00	25,686,000.00	6.6%
Unassigned/Unappropriated Amount		9790	5,087,324.10	(2.91)	5,087,321.19	0.00	(2.05)	(2.05)	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	293,177,413.00	0.00	293,177,413.00	390,353,202.00	0.00	390,353,202.00	33.1%
Education Protection Account State Aid - Current Year		8012	69,135,299.00	0.00	69,135,299.00	81,437,088.00	0.00	81,437,088.00	17.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	4,839,428.00	0.00	4,839,428.00	4,800,000.00	0.00	4,800,000.00	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	561,943,327.00	0.00	561,943,327.00	578,016,943.00	0.00	578,016,943.00	2.9%
Unsecured Roll Taxes		8042	19,598,390.00	0.00	19,598,390.00	20,000,000.00	0.00	20,000,000.00	2.0%
Prior Years' Taxes		8043	(592,875.00)	0.00	(592,875.00)	(600,000.00)	0.00	(600,000.00)	1.2%
Supplemental Taxes		8044	9,701,734.00	0.00	9,701,734.00	9,800,000.00	0.00	9,800,000.00	1.0%
Education Revenue Augmentation Fund (ERAF)		8045	(59,551,224.00)	0.00	(59,551,224.00)	(60,000,000.00)	0.00	(60,000,000.00)	0.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	32,087,045.00	0.00	32,087,045.00	1,121,451.00	0.00	1,121,451.00	-96.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			930,338,537.00	0.00	930,338,537.00	1,024,928,684.00	0.00	1,024,928,684.00	10.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(657,736.63)		(657,736.63)	(509,600.00)		(509,600.00)	-22.5%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	148,136.63	148,136.63	0.00	0.00	0.00	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(82,651,930.00)	0.00	(82,651,930.00)	(89,388,062.00)	0.00	(89,388,062.00)	8.1%
Property Taxes Transfers		8097	0.00	3,558,689.00	3,558,689.00	0.00	3,558,689.00	3,558,689.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			847,028,870.37	3,706,825.63	850,735,696.00	935,031,022.00	3,558,689.00	938,589,711.00	10.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	11,811,034.00	1,129,560.00	12,940,594.00	9,000,000.00	1,000,000.00	10,000,000.00	-22.7%
Special Education Entitlement		8181	0.00	20,343,530.00	20,343,530.00	0.00	20,165,853.00	20,165,853.00	-0.9%
Special Education Discretionary Grants		8182	0.00	3,424,068.54	3,424,068.54	0.00	3,361,635.00	3,361,635.00	-1.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		36,694,324.00	36,694,324.00		37,679,317.00	37,679,317.00	2.7%
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		5,220,315.99	5,220,315.99		7,606,821.00	7,606,821.00	45.7%
NCLB: Title III, Immigrant Educator Program	4201	8290		509,515.52	509,515.52		0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		3,328,524.58	3,328,524.58		2,338,456.00	2,338,456.00	-29.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510	8290		3,555,335.38	3,555,335.38		3,568,000.00	3,568,000.00	0.4%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		1,134,187.00	1,134,187.00		1,029,249.00	1,029,249.00	-9.3%
Safe and Drug Free Schools	3700-3799	8290		60,334.00	60,334.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	1,293,377.00	10,007,998.67	11,301,375.67	1,115,000.00	43,260,654.00	44,375,654.00	292.7%
TOTAL, FEDERAL REVENUE			13,104,411.00	85,407,693.68	98,512,104.68	10,115,000.00	120,009,985.00	130,124,985.00	32.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		64,594,308.00	64,594,308.00		64,496,578.00	64,496,578.00	-0.2%
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	3,232,158.00	3,232,158.00	0.00	3,052,182.00	3,052,182.00	-5.6%
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	73,778,761.00	0.00	73,778,761.00	3,744,434.00	0.00	3,744,434.00	-94.9%
Lottery - Unrestricted and Instructional Materials		8560	14,384,945.00	4,043,802.00	18,428,747.00	13,990,751.00	3,716,293.00	17,707,044.00	-3.9%
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		20,363,770.00	20,363,770.00		20,304,957.00	20,304,957.00	-0.3%
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%
California Clean Energy Jobs Act	6230	8590		2,282,943.00	2,282,943.00		4,100,000.00	4,100,000.00	79.6%
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		4,150,488.00	4,150,488.00		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	496,778.00	8,670,260.23	9,167,038.23	496,778.00	8,601,990.00	9,098,768.00	-0.7%
TOTAL, OTHER STATE REVENUE			88,660,484.00	107,337,729.23	195,998,213.23	18,231,963.00	104,272,000.00	122,503,963.00	-37.5%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	110,000.00	0.00	110,000.00	110,000.00	0.00	110,000.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,625,000.00	0.00	2,625,000.00	2,100,000.00	0.00	2,100,000.00	-20.0%
Interest		8660	2,917,000.00	2,500.00	2,919,500.00	2,850,000.00	2,000.00	2,852,000.00	-2.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	240,000.00	240,000.00	245,000.00	0.00	245,000.00	2.1%
Interagency Services		8677	4,005,812.00	1,850,844.00	5,856,656.00	5,151,689.00	875,000.00	6,026,689.00	2.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	12,004,162.00	10,635,942.85	22,640,104.85	6,370,496.00	7,736,098.00	14,106,594.00	-37.7%
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		650,000.00	650,000.00		650,000.00	650,000.00	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			21,661,974.00	13,379,286.85	35,041,260.85	16,827,185.00	9,263,098.00	26,090,283.00	-25.5%
TOTAL, REVENUES			970,455,739.37	209,831,535.39	1,180,287,274.76	980,205,170.00	237,103,772.00	1,217,308,942.00	3.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	337,201,457.00	116,566,212.66	453,767,669.66	380,910,185.00	103,939,271.00	484,849,456.00	6.8%
Certificated Pupil Support Salaries		1200	18,790,783.00	22,082,254.50	40,873,037.50	21,947,600.00	21,903,754.00	43,851,354.00	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	35,895,172.00	4,329,756.00	40,224,928.00	35,784,093.00	4,243,622.00	40,027,715.00	-0.5%
Other Certificated Salaries		1900	4,913,065.00	9,876,834.00	14,789,899.00	4,450,398.00	9,479,634.00	13,930,032.00	-5.8%
TOTAL, CERTIFICATED SALARIES			396,800,477.00	152,855,057.16	549,655,534.16	443,092,276.00	139,566,281.00	582,658,557.00	6.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,758,213.00	37,776,904.00	39,535,117.00	1,422,920.00	39,241,193.00	40,664,113.00	2.9%
Classified Support Salaries		2200	35,596,578.00	51,768,671.50	87,365,249.50	52,177,037.00	35,640,425.00	87,817,462.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	14,709,091.00	4,754,875.00	19,463,966.00	16,125,316.00	4,135,825.00	20,261,141.00	4.1%
Clerical, Technical and Office Salaries		2400	44,379,256.00	7,915,495.50	52,294,751.50	55,443,215.00	6,764,722.00	62,207,937.00	19.0%
Other Classified Salaries		2900	4,603,130.00	2,869,955.50	7,473,085.50	2,724,916.00	2,910,521.00	5,635,437.00	-24.6%
TOTAL, CLASSIFIED SALARIES			101,046,268.00	105,085,901.50	206,132,169.50	127,893,404.00	88,692,686.00	216,586,090.00	5.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	34,721,651.00	13,084,334.00	47,805,985.00	46,083,932.00	14,959,872.00	61,043,804.00	27.7%
PERS		3201-3202	12,931,526.00	12,476,513.89	25,408,039.89	17,522,628.00	11,236,304.09	28,758,932.09	13.2%
OASDI/Medicare/Alternative		3301-3302	13,080,292.00	10,324,717.84	23,405,009.84	15,702,545.00	8,841,920.84	24,544,465.84	4.9%
Health and Welfare Benefits		3401-3402	99,991,614.00	65,195,000.93	165,186,614.93	117,177,408.00	63,085,957.00	180,263,365.00	9.1%
Unemployment Insurance		3501-3502	249,493.00	130,388.37	379,881.37	278,406.00	114,940.16	393,346.16	3.5%
Workers' Compensation		3601-3602	14,847,570.00	7,609,954.90	22,457,524.90	16,701,819.00	6,857,810.62	23,559,629.62	4.9%
OPEB, Allocated		3701-3702	2,162,849.00	657,719.00	2,820,568.00	2,689,182.00	275,525.50	2,964,707.50	5.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,337,750.00	308,148.00	8,645,898.00	9,168,247.00	346,944.79	9,515,191.79	10.1%
TOTAL, EMPLOYEE BENEFITS			186,322,745.00	109,786,776.93	296,109,521.93	225,324,167.00	105,719,275.00	331,043,442.00	11.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	68,020.00	4,746,762.00	4,814,782.00	7,000.00	3,640,238.00	3,647,238.00	-24.2%
Books and Other Reference Materials		4200	89,370.00	75,365.00	164,735.00	41,210.00	6,001.00	47,211.00	-71.3%
Materials and Supplies		4300	16,045,708.00	15,990,566.03	32,036,274.03	18,514,814.00	18,138,068.72	36,652,882.72	14.4%
Noncapitalized Equipment		4400	1,418,558.00	3,024,531.16	4,443,089.16	635,851.00	1,451,647.00	2,087,498.00	-53.0%
Food		4700	1,656.00	4,000.00	5,656.00	0.00	335.00	335.00	-94.1%
TOTAL, BOOKS AND SUPPLIES			17,623,312.00	23,841,224.19	41,464,536.19	19,198,875.00	23,236,289.72	42,435,164.72	2.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	1,330,158.00	50,589,577.00	51,919,735.00	1,413,041.00	44,098,062.00	45,511,103.00	-12.3%
Travel and Conferences		5200	765,724.00	1,914,454.00	2,680,178.00	310,567.00	832,909.00	1,143,476.00	-57.3%
Dues and Memberships		5300	344,784.00	20,185.00	364,969.00	203,987.00	6,300.00	210,287.00	-42.4%
Insurance		5400 - 5450	155,888.00	0.00	155,888.00	220,063.00	300,000.00	520,063.00	233.6%
Operations and Housekeeping Services		5500	26,620,416.77	0.00	26,620,416.77	29,858,257.00	0.00	29,858,257.00	12.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,048,533.00	301,851.00	3,350,384.00	3,197,308.00	194,855.00	3,392,163.00	1.2%
Transfers of Direct Costs		5710	(4,365,752.00)	4,365,752.00	0.00	(23,969,359.00)	23,969,359.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(393,598.04)	(14,189,751.00)	(14,583,349.04)	(284,522.00)	(4,335,550.00)	(4,620,072.00)	-68.3%
Professional/Consulting Services and Operating Expenditures		5800	10,874,288.00	8,215,902.00	19,090,190.00	7,360,277.00	6,388,865.00	13,749,142.00	-28.0%
Communications		5900	7,504,022.00	126,356.00	7,630,378.00	7,744,412.00	98,943.00	7,843,355.00	2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,884,463.73	51,344,326.00	97,228,789.73	26,054,031.00	71,553,743.00	97,607,774.00	0.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	28,117.00	0.00	28,117.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	71,236.00	796,190.00	867,426.00	0.00	392,000.00	392,000.00	-54.8%
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	398,975.00	482,480.00	881,455.00	349,116.00	250,000.00	599,116.00	-32.0%
Equipment Replacement		6500	21,000.00	0.00	21,000.00	30,000.00	0.00	30,000.00	42.9%
TOTAL, CAPITAL OUTLAY			519,328.00	1,278,670.00	1,797,998.00	379,116.00	642,000.00	1,021,116.00	-43.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,405,010.00	1,405,010.00	0.00	1,250,000.00	1,250,000.00	-11.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	1,405,010.00	1,405,010.00	0.00	1,250,000.00	1,250,000.00	-11.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,071,469.08)	4,071,469.08	0.00	(4,157,216.58)	4,157,216.58	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,445,298.00)	0.00	(1,445,298.00)	(2,149,568.48)	0.00	(2,149,568.48)	48.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,516,767.08)	4,071,469.08	(1,445,298.00)	(6,306,785.06)	4,157,216.58	(2,149,568.48)	48.7%
TOTAL, EXPENDITURES			742,679,826.65	449,668,434.86	1,192,348,261.51	835,635,083.94	434,817,491.30	1,270,452,575.24	6.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	39,055,370.42	0.00	39,055,370.42	13,787,730.00	0.00	13,787,730.00	-64.7%
(a) TOTAL, INTERFUND TRANSFERS IN			39,055,370.42	0.00	39,055,370.42	13,787,730.00	0.00	13,787,730.00	-64.7%
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	12,743,498.00	0.00	12,743,498.00	13,845,384.00	0.00	13,845,384.00	8.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,743,498.00	0.00	12,743,498.00	13,845,384.00	0.00	13,845,384.00	8.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(225,565,162.67)	225,565,162.67	0.00	(238,631,781.00)	238,631,781.00	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			(225,565,162.67)	225,565,162.67	0.00	(238,631,781.00)	238,631,781.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(199,253,290.25)	225,565,162.67	26,311,872.42	(238,689,435.00)	238,631,781.00	(57,654.00)	-100.2%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	847,028,870.37	3,706,825.63	850,735,696.00	935,031,022.00	3,558,689.00	938,589,711.00	10.3%
2) Federal Revenue		8100-8299	13,104,411.00	85,407,693.68	98,512,104.68	10,115,000.00	120,009,985.00	130,124,985.00	32.1%
3) Other State Revenue		8300-8599	88,660,484.00	107,337,729.23	195,998,213.23	18,231,963.00	104,272,000.00	122,503,963.00	-37.5%
4) Other Local Revenue		8600-8799	21,661,974.00	13,379,286.85	35,041,260.85	16,827,185.00	9,263,098.00	26,090,283.00	-25.5%
5) TOTAL, REVENUES			970,455,739.37	209,831,535.39	1,180,287,274.76	980,205,170.00	237,103,772.00	1,217,308,942.00	3.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		462,889,978.16	272,766,433.23	735,656,411.39	522,955,111.00	259,892,247.28	782,847,358.28	6.4%
2) Instruction - Related Services	2000-2999		104,743,596.00	37,549,409.00	142,293,005.00	115,457,323.00	35,144,175.00	150,601,498.00	5.8%
3) Pupil Services	3000-3999		36,439,987.00	102,181,573.55	138,621,560.55	53,776,626.00	94,711,448.44	148,488,074.44	7.1%
4) Ancillary Services	4000-4999		2,785,449.00	0.00	2,785,449.00	2,696,873.00	0.00	2,696,873.00	-3.2%
5) Community Services	5000-5999		801,477.00	0.00	801,477.00	124.00	0.00	124.00	-100.0%
6) Enterprise	6000-6999		7,899,351.00	21,413.00	7,920,764.00	7,955,695.00	0.00	7,955,695.00	0.4%
7) General Administration	7000-7999		46,110,852.72	6,300,645.08	52,411,497.80	47,323,901.94	4,312,293.58	51,636,195.52	-1.5%
8) Plant Services	8000-8999		78,409,135.77	29,443,951.00	107,853,086.77	82,869,430.00	39,507,327.00	122,376,757.00	13.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,600,000.00	1,405,010.00	4,005,010.00	2,600,000.00	1,250,000.00	3,850,000.00	-3.9%
10) TOTAL, EXPENDITURES			742,679,826.65	449,668,434.86	1,192,348,261.51	835,635,083.94	434,817,491.30	1,270,452,575.24	6.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			227,775,912.72	(239,836,899.47)	(12,060,986.75)	144,570,086.06	(197,713,719.30)	(53,143,633.24)	340.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	39,055,370.42	0.00	39,055,370.42	13,787,730.00	0.00	13,787,730.00	-64.7%
b) Transfers Out		7600-7629	12,743,498.00	0.00	12,743,498.00	13,845,384.00	0.00	13,845,384.00	8.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(225,565,162.67)	225,565,162.67	0.00	(238,631,781.00)	238,631,781.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(199,253,290.25)	225,565,162.67	26,311,872.42	(238,689,435.00)	238,631,781.00	(57,654.00)	-100.2%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,522,622.47	(14,271,736.80)	14,250,885.67	(94,119,348.94)	40,918,061.70	(53,201,287.24)	-473.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	94,810,060.95	31,810,795.31	126,620,856.26	126,426,928.53	14,414,629.00	140,841,557.53	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,810,060.95	31,810,795.31	126,620,856.26	126,426,928.53	14,414,629.00	140,841,557.53	11.2%
d) Other Restatements		9795	3,094,245.11	(3,124,429.51)	(30,184.40)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			97,904,306.06	28,686,365.80	126,590,671.86	126,426,928.53	14,414,629.00	140,841,557.53	11.3%
2) Ending Balance, June 30 (E + F1e)			126,426,928.53	14,414,629.00	140,841,557.53	32,307,579.59	55,332,690.70	87,640,270.29	-37.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	57,800.00	0.00	57,800.00	57,800.00	0.00	57,800.00	0.0%
Stores		9712	1,674,228.00	0.00	1,674,228.00	1,674,228.00	0.00	1,674,228.00	0.0%
Prepaid Expenditures		9713	850,000.00	0.00	850,000.00	850,000.00	0.00	850,000.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	14,414,631.91	14,414,631.91	0.00	55,332,692.75	55,332,692.75	283.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	94,655,576.43	0.00	94,655,576.43	4,039,551.59	0.00	4,039,551.59	-95.7%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	24,102,000.00	0.00	24,102,000.00	25,686,000.00	0.00	25,686,000.00	6.6%
Unassigned/Unappropriated Amount		9790	5,087,324.10	(2.91)	5,087,321.19	0.00	(2.05)	(2.05)	-100.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
3311	Special Ed: IDEA Local Assistance, Part B, Sec 611, Private School	0.84	0.84
4510	Indian Education	0.44	0.44
5640	Medi-Cal Billing Option	3,030,004.28	2,362,969.28
5810	Other Restricted Federal	876,526.35	37,009,031.35
6230	California Clean Energy Jobs Act	2,816,726.77	5,984,637.77
6300	Lottery: Instructional Materials	5,429,841.41	5,505,896.41
6500	Special Education	98,672.67	98,672.67
7090	Economic Impact Aid (EIA): State Compensatory Education (SCE) (1	153,663.46	153,663.46
7091	Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13	487,682.37	487,682.37
7220	Partnership Academies Program	0.14	0.00
7250	School Based Coordination Program (SBCP) (12-13)	0.01	0.01
7405	Common Core State Standards Implementation	96,784.20	96,784.20
7810	Other Restricted State	0.02	0.00
9010	Other Restricted Local	1,424,728.95	3,633,353.95
Total, Restricted Balance		14,414,631.91	55,332,692.75

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	509,600.00	509,600.00	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	139,000.00	1,000.00	-99.3%
5) TOTAL, REVENUES			648,600.00	510,600.00	-21.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	360,917.19	265,061.00	-26.6%
2) Classified Salaries		2000-2999	51,805.14	44,432.00	-14.2%
3) Employee Benefits		3000-3999	133,608.29	115,026.00	-13.9%
4) Books and Supplies		4000-4999	30,335.63	142,612.30	370.1%
5) Services and Other Operating Expenditures		5000-5999	190,876.03	0.00	-100.0%
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	23,097.00	27,182.48	17.7%
9) TOTAL, EXPENDITURES			790,639.28	594,313.78	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(142,039.28)	(83,713.78)	-41.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,039.28)	(83,713.78)	-41.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	226,062.42	83,713.88	-63.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226,062.42	83,713.88	-63.0%
d) Other Restatements		9795	(309.26)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,753.16	83,713.88	-62.9%
2) Ending Balance, June 30 (E + F1e)			83,713.88	0.10	-100.0%
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			60,166.10	0.10	-100.0%
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	23,547.78	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	509,600.00	509,600.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			509,600.00	509,600.00	0.0%
FEDERAL REVENUE					
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	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	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	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	138,000.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			139,000.00	1,000.00	-99.3%
TOTAL, REVENUES			648,600.00	510,600.00	-21.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	222,591.90	148,806.00	-33.1%
Certificated Pupil Support Salaries		1200	1,460.03	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	116,254.68	116,255.00	0.0%
Other Certificated Salaries		1900	20,610.58	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			360,917.19	265,061.00	-26.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	437.72	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,367.42	44,432.00	-13.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			51,805.14	44,432.00	-14.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	31,823.84	28,440.00	-10.6%
PERS		3201-3202	5,228.25	5,598.00	7.1%
OASDI/Medicare/Alternative		3301-3302	9,142.01	7,243.00	-20.8%
Health and Welfare Benefits		3401-3402	72,930.30	63,196.00	-13.3%
Unemployment Insurance		3501-3502	206.44	154.00	-25.4%
Workers' Compensation		3601-3602	12,316.91	9,285.00	-24.6%
OPEB, Allocated		3701-3702	1,472.88	618.00	-58.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	487.66	492.00	0.9%
TOTAL, EMPLOYEE BENEFITS			133,608.29	115,026.00	-13.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,838.99	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,533.16	142,612.30	1253.9%
Noncapitalized Equipment		4400	15,963.48	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			30,335.63	142,612.30	370.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	183,693.56	0.00	-100.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,828.93	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,031.04	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	499.90	0.00	-100.0%
Communications		5900	1,822.60	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			190,876.03	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	23,097.00	27,182.48	17.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			23,097.00	27,182.48	17.7%
TOTAL, EXPENDITURES			790,639.28	594,313.78	-24.8%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	509,600.00	509,600.00	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	139,000.00	1,000.00	-99.3%
5) TOTAL, REVENUES			648,600.00	510,600.00	-21.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		423,069.94	346,022.30	-18.2%
2) Instruction - Related Services	2000-2999		342,462.06	221,109.00	-35.4%
3) Pupil Services	3000-3999		1,525.74	0.00	-100.0%
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		23,097.00	27,182.48	17.7%
8) Plant Services	8000-8999		484.54	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			790,639.28	594,313.78	-24.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(142,039.28)	(83,713.78)	-41.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(142,039.28)	(83,713.78)	-41.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	226,062.42	83,713.88	-63.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			226,062.42	83,713.88	-63.0%
d) Other Restatements		9795	(309.26)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,753.16	83,713.88	-62.9%
2) Ending Balance, June 30 (E + F1e)			83,713.88	0.10	-100.0%
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			60,166.10	0.10	-100.0%
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	23,547.78	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 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	60,166.10	0.10
Total, Restricted Balance		60,166.10	0.10

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	355,718.00	284,288.00	-20.1%
3) Other State Revenue		8300-8599	13,494,760.00	15,061,256.00	11.6%
4) Other Local Revenue		8600-8799	5,048,009.00	4,480,000.00	-11.3%
5) TOTAL, REVENUES			18,898,487.00	19,825,544.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,925,347.00	8,420,759.00	-5.7%
2) Classified Salaries		2000-2999	7,448,162.00	7,834,892.00	5.2%
3) Employee Benefits		3000-3999	7,369,046.00	8,369,608.00	13.6%
4) Books and Supplies		4000-4999	829,555.00	1,965,291.00	136.9%
5) Services and Other Operating Expenditures		5000-5999	314,529.00	0.00	-100.0%
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	990,488.00	1,247,097.00	25.9%
9) TOTAL, EXPENDITURES			25,877,127.00	27,837,647.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,978,640.00)	(8,012,103.00)	14.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,978,640.00	8,012,103.00	14.8%
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			6,978,640.00	8,012,103.00	14.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,273.18	15,273.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,273.18	15,273.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,273.18	15,273.18	0.0%
2) Ending Balance, June 30 (E + F1e)			15,273.18	15,273.18	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			6.03	6.03	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	15,267.91	15,267.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.76)	(0.76)	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	355,718.00	284,288.00	-20.1%
TOTAL, FEDERAL REVENUE			355,718.00	284,288.00	-20.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	389,132.00	284,288.00	-26.9%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	13,050,628.00	14,721,968.00	12.8%
All Other State Revenue	All Other	8590	55,000.00	55,000.00	0.0%
TOTAL, OTHER STATE REVENUE			13,494,760.00	15,061,256.00	11.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	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	5,048,009.00	4,480,000.00	-11.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,048,009.00	4,480,000.00	-11.3%
TOTAL, REVENUES			18,898,487.00	19,825,544.00	4.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	6,974,738.00	6,311,182.00	-9.5%
Certificated Pupil Support Salaries		1200	411,151.00	231,624.00	-43.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,111,835.00	1,456,598.00	31.0%
Other Certificated Salaries		1900	427,623.00	421,355.00	-1.5%
TOTAL, CERTIFICATED SALARIES			8,925,347.00	8,420,759.00	-5.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,465,856.00	5,888,287.00	7.7%
Classified Support Salaries		2200	602,850.00	497,536.00	-17.5%
Classified Supervisors' and Administrators' Salaries		2300	181,406.00	184,174.00	1.5%
Clerical, Technical and Office Salaries		2400	1,197,457.00	1,264,895.00	5.6%
Other Classified Salaries		2900	593.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			7,448,162.00	7,834,892.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	738,413.00	903,524.00	22.4%
PERS		3201-3202	842,044.00	986,655.00	17.2%
OASDI/Medicare/Alternative		3301-3302	662,121.00	721,159.00	8.9%
Health and Welfare Benefits		3401-3402	4,593,973.00	5,209,721.00	13.4%
Unemployment Insurance		3501-3502	7,535.00	8,100.00	7.5%
Workers' Compensation		3601-3602	452,126.00	487,527.00	7.8%
OPEB, Allocated		3701-3702	54,694.00	27,073.00	-50.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,140.00	25,849.00	42.5%
TOTAL, EMPLOYEE BENEFITS			7,369,046.00	8,369,608.00	13.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	827,579.00	1,965,291.00	137.5%
Noncapitalized Equipment		4400	1,976.00	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			829,555.00	1,965,291.00	136.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	40,319.00	0.00	-100.0%
Dues and Memberships		5300	2,000.00	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	43,739.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	50,798.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	153,881.00	0.00	-100.0%
Communications		5900	23,792.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			314,529.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	990,488.00	1,247,097.00	25.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			990,488.00	1,247,097.00	25.9%
TOTAL, EXPENDITURES			25,877,127.00	27,837,647.00	7.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,978,640.00	8,012,103.00	14.8%
(a) TOTAL, INTERFUND TRANSFERS IN			6,978,640.00	8,012,103.00	14.8%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			6,978,640.00	8,012,103.00	14.8%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	355,718.00	284,288.00	-20.1%
3) Other State Revenue		8300-8599	13,494,760.00	15,061,256.00	11.6%
4) Other Local Revenue		8600-8799	5,048,009.00	4,480,000.00	-11.3%
5) TOTAL, REVENUES			18,898,487.00	19,825,544.00	4.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		18,827,652.00	18,713,167.00	-0.6%
2) Instruction - Related Services	2000-2999		4,457,958.00	6,763,689.00	51.7%
3) Pupil Services	3000-3999		576,026.00	317,205.00	-44.9%
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		990,488.00	1,247,097.00	25.9%
8) Plant Services	8000-8999		1,025,003.00	796,489.00	-22.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			25,877,127.00	27,837,647.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,978,640.00)	(8,012,103.00)	14.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,978,640.00	8,012,103.00	14.8%
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			6,978,640.00	8,012,103.00	14.8%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,273.18	15,273.18	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,273.18	15,273.18	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,273.18	15,273.18	0.0%
2) Ending Balance, June 30 (E + F1e)			15,273.18	15,273.18	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			6.03	6.03	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	15,267.91	15,267.91	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.76)	(0.76)	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5025	Child Development: Federal Child Care, Center-based	1.05	1.05
5037	Child Development: ARRA Quality Improvement Activities	0.52	0.52
5080	Child Development: School-Age Child Care Resource Contrac	0.48	0.48
6105	Child Development: California State Preschool Program	0.74	0.74
6145	Child Development: Facilities Renovation and Repair	0.27	0.27
9010	Other Restricted Local	2.97	2.97
Total, Restricted Balance		6.03	6.03

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,430,741.00	51,989,509.00	1.1%
3) Other State Revenue		8300-8599	3,914,100.00	4,590,657.00	17.3%
4) Other Local Revenue		8600-8799	7,674,712.00	7,752,872.00	1.0%
5) TOTAL, REVENUES			63,019,553.00	64,333,038.00	2.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,455,617.00	21,832,167.00	-2.8%
3) Employee Benefits		3000-3999	13,008,531.00	14,092,541.00	8.3%
4) Books and Supplies		4000-4999	23,889,941.23	23,528,451.00	-1.5%
5) Services and Other Operating Expenditures		5000-5999	2,283,900.00	2,364,400.00	3.5%
6) Capital Outlay		6000-6999	360,000.00	700,000.00	94.4%
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	431,713.00	875,289.00	102.7%
9) TOTAL, EXPENDITURES			62,429,702.23	63,392,848.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			589,850.77	940,190.00	59.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			589,850.77	940,190.00	59.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,015,166.52	2,605,017.29	29.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,015,166.52	2,605,017.29	29.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,015,166.52	2,605,017.29	29.3%
2) Ending Balance, June 30 (E + F1e)			2,605,017.29	3,545,207.29	36.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,567,256.32	2,479,138.32	58.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,037,760.97	1,066,068.97	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	51,330,741.00	51,989,509.00	1.3%
All Other Federal Revenue		8290	100,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			51,430,741.00	51,989,509.00	1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,914,100.00	4,590,657.00	17.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,914,100.00	4,590,657.00	17.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	7,600,183.00	7,725,872.00	1.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	27,000.00	27,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	47,529.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			7,674,712.00	7,752,872.00	1.0%
TOTAL, REVENUES			63,019,553.00	64,333,038.00	2.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	16,862,686.00	16,945,928.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	3,893,916.00	3,357,252.00	-13.8%
Clerical, Technical and Office Salaries		2400	1,699,015.00	1,528,987.00	-10.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,455,617.00	21,832,167.00	-2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,463,049.00	2,750,856.00	11.7%
OASDI/Medicare/Alternative		3301-3302	1,646,772.00	1,670,170.00	1.4%
Health and Welfare Benefits		3401-3402	8,218,247.00	8,957,817.00	9.0%
Unemployment Insurance		3501-3502	10,771.00	10,916.00	1.3%
Workers' Compensation		3601-3602	613,502.00	654,969.00	6.8%
OPEB, Allocated		3701-3702	21,359.00	13,846.00	-35.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,831.00	33,967.00	-2.5%
TOTAL, EMPLOYEE BENEFITS			13,008,531.00	14,092,541.00	8.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	618,475.00	529,000.00	-14.5%
Noncapitalized Equipment		4400	275,000.00	300,000.00	9.1%
Food		4700	22,996,466.23	22,699,451.00	-1.3%
TOTAL, BOOKS AND SUPPLIES			23,889,941.23	23,528,451.00	-1.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	144,000.00	175,000.00	21.5%
Travel and Conferences		5200	53,300.00	50,000.00	-6.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	401,000.00	500,500.00	24.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,000.00	18,000.00	50.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,181,000.00	1,157,000.00	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	425,000.00	400,000.00	-5.9%
Communications		5900	67,600.00	63,900.00	-5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,283,900.00	2,364,400.00	3.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	360,000.00	700,000.00	94.4%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			360,000.00	700,000.00	94.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	431,713.00	875,289.00	102.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			431,713.00	875,289.00	102.7%
TOTAL, EXPENDITURES			62,429,702.23	63,392,848.00	1.5%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	51,430,741.00	51,989,509.00	1.1%
3) Other State Revenue		8300-8599	3,914,100.00	4,590,657.00	17.3%
4) Other Local Revenue		8600-8799	7,674,712.00	7,752,872.00	1.0%
5) TOTAL, REVENUES			63,019,553.00	64,333,038.00	2.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		57,980,032.23	58,090,296.00	0.2%
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	6,788.00	New
7) General Administration	7000-7999		431,713.00	875,289.00	102.7%
8) Plant Services	8000-8999		4,017,957.00	4,420,475.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			62,429,702.23	63,392,848.00	1.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			589,850.77	940,190.00	59.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			589,850.77	940,190.00	59.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,015,166.52	2,605,017.29	29.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			2,015,166.52	2,605,017.29	29.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			2,015,166.52	2,605,017.29	29.3%
2) Ending Balance, June 30 (E + F1e)			2,605,017.29	3,545,207.29	36.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			1,567,256.32	2,479,138.32	58.2%
		9740			
c) Committed					
Stabilization Arrangements			0.00	0.00	0.0%
		9750			
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	1,037,760.97	1,066,068.97	2.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties			0.00	0.00	0.0%
		9789			
Unassigned/Unappropriated Amount			0.00	0.00	0.0%
		9790			

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,526,786.32	2,438,668.32
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	33,668.00	33,668.00
9010	Other Restricted Local	6,802.00	6,802.00
Total, Restricted Balance		<u>1,567,256.32</u>	<u>2,479,138.32</u>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	640.00	100.00	-84.4%
5) TOTAL, REVENUES			640.00	100.00	-84.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	181,439.00	0.00	-100.0%
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			181,439.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(180,799.00)	100.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,799.00)	100.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,859.16	60.16	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,859.16	60.16	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,859.16	60.16	-100.0%
2) Ending Balance, June 30 (E + F1e)			60.16	160.16	166.2%
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			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	60.16	160.16	166.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	640.00	100.00	-84.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			640.00	100.00	-84.4%
TOTAL, REVENUES			640.00	100.00	-84.4%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	181,439.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			181,439.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			181,439.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	640.00	100.00	-84.4%
5) TOTAL, REVENUES			640.00	100.00	-84.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		181,439.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			181,439.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(180,799.00)	100.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(180,799.00)	100.00	-100.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,859.16	60.16	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,859.16	60.16	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,859.16	60.16	-100.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	60.16	160.16	166.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	598,321.00	2,000.00	-99.7%
5) TOTAL, REVENUES			598,321.00	2,000.00	-99.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	29,654.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,300.00	0.00	-100.0%
6) Capital Outlay		6000-6999	186,720.00	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			222,674.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			375,647.00	2,000.00	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			375,647.00	2,000.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	478,470.00	854,117.00	78.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			478,470.00	854,117.00	78.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			478,470.00	854,117.00	78.5%
2) Ending Balance, June 30 (E + F1e)			854,117.00	856,117.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	854,117.00	856,117.00	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
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	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	595,321.00	0.00	-100.0%
Interest		8660	3,000.00	2,000.00	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		8791	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			598,321.00	2,000.00	-99.7%
TOTAL, REVENUES			598,321.00	2,000.00	-99.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	29,654.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,654.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	6,300.00	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,300.00	0.00	-100.0%
CAPITAL OUTLAY					
Equipment		6400	186,720.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			186,720.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			222,674.00	0.00	-100.0%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	598,321.00	2,000.00	-99.7%
5) TOTAL, REVENUES			598,321.00	2,000.00	-99.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		222,674.00	0.00	-100.0%
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			222,674.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			375,647.00	2,000.00	-99.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			375,647.00	2,000.00	-99.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	478,470.00	854,117.00	78.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			478,470.00	854,117.00	78.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			478,470.00	854,117.00	78.5%
2) Ending Balance, June 30 (E + F1e)			854,117.00	856,117.00	0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	854,117.00	856,117.00	0.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
<hr/>		<hr/>	
Total, Restricted Balance		0.00	0.00
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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,166.00	4,881.00	-20.8%
5) TOTAL, REVENUES			6,166.00	4,881.00	-20.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,166.00	4,881.00	-20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	609,858.00	633,281.00	3.8%
b) Transfers Out		7600-7629	426,605.00	426,605.00	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			183,253.00	206,676.00	12.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,419.00	211,557.00	11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,618,803.23	1,808,222.23	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,803.23	1,808,222.23	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618,803.23	1,808,222.23	11.7%
2) Ending Balance, June 30 (E + F1e)			1,808,222.23	2,019,779.23	11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,808,222.23	2,019,779.23	11.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,166.00	4,881.00	-20.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,166.00	4,881.00	-20.8%
TOTAL, REVENUES			6,166.00	4,881.00	-20.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	609,858.00	633,281.00	3.8%
(a) TOTAL, INTERFUND TRANSFERS IN			609,858.00	633,281.00	3.8%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	426,605.00	426,605.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			426,605.00	426,605.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			183,253.00	206,676.00	12.8%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,166.00	4,881.00	-20.8%
5) TOTAL, REVENUES			6,166.00	4,881.00	-20.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			6,166.00	4,881.00	-20.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	609,858.00	633,281.00	3.8%
b) Transfers Out		7600-7629	426,605.00	426,605.00	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			183,253.00	206,676.00	12.8%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			189,419.00	211,557.00	11.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,618,803.23	1,808,222.23	11.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,618,803.23	1,808,222.23	11.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,618,803.23	1,808,222.23	11.7%
2) Ending Balance, June 30 (E + F1e)			1,808,222.23	2,019,779.23	11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	1,808,222.23	2,019,779.23	11.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,367,100.00	2,031,000.00	48.6%
5) TOTAL, REVENUES			1,367,100.00	2,031,000.00	48.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,746,349.00	10,640,460.00	37.4%
3) Employee Benefits		3000-3999	3,173,459.00	4,585,293.00	44.5%
4) Books and Supplies		4000-4999	44,271,971.00	390,164.00	-99.1%
5) Services and Other Operating Expenditures		5000-5999	10,332,838.00	785,555.00	-92.4%
6) Capital Outlay		6000-6999	224,004,968.00	15,161,736.00	-93.2%
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			289,529,585.00	31,563,208.00	-89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(288,162,485.00)	(29,532,208.00)	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,000,000.00	450,000,000.00	1351.6%
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			31,000,000.00	450,000,000.00	1351.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(257,162,485.00)	420,467,792.00	-263.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,284,219.37	220,121,734.37	-53.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,284,219.37	220,121,734.37	-53.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,284,219.37	220,121,734.37	-53.9%
2) Ending Balance, June 30 (E + F1e)			220,121,734.37	640,589,526.37	191.0%
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			216,442,859.71	636,882,651.71	194.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	3,678,874.66	3,706,874.66	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	1,220,000.00	1,903,000.00	56.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	147,100.00	128,000.00	-13.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,367,100.00	2,031,000.00	48.6%
TOTAL, REVENUES			1,367,100.00	2,031,000.00	48.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	240,710.00	177,056.00	-26.4%
Classified Supervisors' and Administrators' Salaries		2300	1,689,391.00	2,402,179.00	42.2%
Clerical, Technical and Office Salaries		2400	4,793,018.00	6,000,961.00	25.2%
Other Classified Salaries		2900	1,023,230.00	2,060,264.00	101.3%
TOTAL, CLASSIFIED SALARIES			7,746,349.00	10,640,460.00	37.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	897,482.00	1,340,698.00	49.4%
OASDI/Medicare/Alternative		3301-3302	581,501.00	813,997.00	40.0%
Health and Welfare Benefits		3401-3402	1,438,938.00	2,064,926.00	43.5%
Unemployment Insurance		3501-3502	3,893.00	5,319.00	36.6%
Workers' Compensation		3601-3602	214,223.00	319,213.00	49.0%
OPEB, Allocated		3701-3702	26,883.00	24,219.00	-9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,539.00	16,921.00	60.6%
TOTAL, EMPLOYEE BENEFITS			3,173,459.00	4,585,293.00	44.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,692,869.00	313,964.00	-95.9%
Noncapitalized Equipment		4400	36,579,102.00	76,200.00	-99.8%
TOTAL, BOOKS AND SUPPLIES			44,271,971.00	390,164.00	-99.1%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	67,987.00	54,880.00	-19.3%
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	48,445.00	109,850.00	126.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,594,500.00	54,750.00	-99.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	572,658.00	503,350.00	-12.1%
Communications		5900	49,248.00	62,725.00	27.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,332,838.00	785,555.00	-92.4%
CAPITAL OUTLAY					
Land		6100	754,206.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	222,056,589.00	15,161,736.00	-93.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,194,173.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			224,004,968.00	15,161,736.00	-93.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			289,529,585.00	31,563,208.00	-89.1%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	31,000,000.00	450,000,000.00	1351.6%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			31,000,000.00	450,000,000.00	1351.6%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,000,000.00	450,000,000.00	1351.6%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,367,100.00	2,031,000.00	48.6%
5) TOTAL, REVENUES			1,367,100.00	2,031,000.00	48.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		289,529,585.00	31,563,208.00	-89.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			289,529,585.00	31,563,208.00	-89.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(288,162,485.00)	(29,532,208.00)	-89.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	31,000,000.00	450,000,000.00	1351.6%
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			31,000,000.00	450,000,000.00	1351.6%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(257,162,485.00)	420,467,792.00	-263.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	477,284,219.37	220,121,734.37	-53.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			477,284,219.37	220,121,734.37	-53.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			477,284,219.37	220,121,734.37	-53.9%
2) Ending Balance, June 30 (E + F1e)			220,121,734.37	640,589,526.37	191.0%
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			216,442,859.71	636,882,651.71	194.2%
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	3,678,874.66	3,706,874.66	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	216,442,859.71	636,882,651.71
Total, Restricted Balance		<u>216,442,859.71</u>	<u>636,882,651.71</u>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,093,932.00	29,396,100.00	-2.3%
5) TOTAL, REVENUES			30,093,932.00	29,396,100.00	-2.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,726,019.00	5,843,190.00	2.0%
3) Employee Benefits		3000-3999	3,255,517.00	3,702,510.00	13.7%
4) Books and Supplies		4000-4999	172,350.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	3,556,467.00	3,400,000.00	-4.4%
6) Capital Outlay		6000-6999	9,625,481.00	20,350,000.00	111.4%
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			22,335,834.00	33,295,700.00	49.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,758,098.00	(3,899,600.00)	-150.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,000,000.00	12,000,000.00	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			(12,000,000.00)	(12,000,000.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,241,902.00)	(15,899,600.00)	274.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,116,507.00	35,874,605.00	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,116,507.00	35,874,605.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,116,507.00	35,874,605.00	-10.6%
2) Ending Balance, June 30 (E + F1e)			35,874,605.00	19,975,005.00	-44.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	35,874,605.00	19,975,005.00	-44.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	19,962,000.00	20,256,100.00	1.5%
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	130,000.00	140,000.00	7.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	10,000,000.00	9,000,000.00	-10.0%
Other Local Revenue All Other Local Revenue		8699	1,932.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,093,932.00	29,396,100.00	-2.3%
TOTAL, REVENUES			30,093,932.00	29,396,100.00	-2.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	4,872,582.00	5,094,864.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	841,895.00	736,888.00	-12.5%
Clerical, Technical and Office Salaries		2400	11,542.00	11,438.00	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,726,019.00	5,843,190.00	2.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	669,635.00	736,239.00	9.9%
OASDI/Medicare/Alternative		3301-3302	432,526.00	447,005.00	3.3%
Health and Welfare Benefits		3401-3402	1,969,146.00	2,329,923.00	18.3%
Unemployment Insurance		3501-3502	2,828.00	2,922.00	3.3%
Workers' Compensation		3601-3602	170,261.00	175,295.00	3.0%
OPEB, Allocated		3701-3702	3,800.00	1,835.00	-51.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,321.00	9,291.00	26.9%
TOTAL, EMPLOYEE BENEFITS			3,255,517.00	3,702,510.00	13.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	160,350.00	0.00	-100.0%
Noncapitalized Equipment		4400	12,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			172,350.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	40,800.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,501,760.00	3,400,000.00	-2.9%
Professional/Consulting Services and Operating Expenditures		5800	13,907.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,556,467.00	3,400,000.00	-4.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	9,625,481.00	20,350,000.00	111.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			9,625,481.00	20,350,000.00	111.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			22,335,834.00	33,295,700.00	49.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,000,000.00	12,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,000,000.00	12,000,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,000,000.00)	(12,000,000.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,093,932.00	29,396,100.00	-2.3%
5) TOTAL, REVENUES			30,093,932.00	29,396,100.00	-2.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		22,335,834.00	33,295,700.00	49.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			22,335,834.00	33,295,700.00	49.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			7,758,098.00	(3,899,600.00)	-150.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,000,000.00	12,000,000.00	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			(12,000,000.00)	(12,000,000.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,241,902.00)	(15,899,600.00)	274.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	40,116,507.00	35,874,605.00	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,116,507.00	35,874,605.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,116,507.00	35,874,605.00	-10.6%
2) Ending Balance, June 30 (E + F1e)			35,874,605.00	19,975,005.00	-44.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	35,874,605.00	19,975,005.00	-44.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,945,701.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	435,000.00	297,600.00	-31.6%
5) TOTAL, REVENUES			2,380,701.00	297,600.00	-87.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	234,813.00	194,378.00	-17.2%
3) Employee Benefits		3000-3999	73,124.00	88,756.00	21.4%
4) Books and Supplies		4000-4999	75,165.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	111,464.00	148,000.00	32.8%
6) Capital Outlay		6000-6999	8,573,670.00	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			9,068,236.00	431,134.00	-95.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,687,535.00)	(133,534.00)	-98.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,687,535.00)	(133,534.00)	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,563,283.08	85,866,102.15	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,563,283.08	85,866,102.15	-7.2%
d) Other Restatements		9795	(9,645.93)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,553,637.15	85,866,102.15	-7.2%
2) Ending Balance, June 30 (E + F1e)			85,866,102.15	85,732,568.15	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			85,866,102.15	85,732,568.15	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	1,945,701.00	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%
TOTAL, OTHER STATE REVENUE			1,945,701.00	0.00	-100.0%
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	371,000.00	292,600.00	-21.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	64,000.00	5,000.00	-92.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			435,000.00	297,600.00	-31.6%
TOTAL, REVENUES			2,380,701.00	297,600.00	-87.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	20,279.00	24,483.00	20.7%
Clerical, Technical and Office Salaries		2400	202,483.00	151,074.00	-25.4%
Other Classified Salaries		2900	12,051.00	18,821.00	56.2%
TOTAL, CLASSIFIED SALARIES			234,813.00	194,378.00	-17.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,325.00	24,490.00	-7.0%
OASDI/Medicare/Alternative		3301-3302	17,516.00	14,869.00	-15.1%
Health and Welfare Benefits		3401-3402	21,320.00	42,657.00	100.1%
Unemployment Insurance		3501-3502	120.00	96.00	-20.0%
Workers' Compensation		3601-3602	6,975.00	5,833.00	-16.4%
OPEB, Allocated		3701-3702	662.00	503.00	-24.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	206.00	308.00	49.5%
TOTAL, EMPLOYEE BENEFITS			73,124.00	88,756.00	21.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	56,474.00	0.00	-100.0%
Noncapitalized Equipment		4400	18,691.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			75,165.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	19,219.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	92,245.00	148,000.00	60.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,464.00	148,000.00	32.8%
CAPITAL OUTLAY					
Land		6100	252,135.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,255,163.00	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	2,066,372.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,573,670.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,068,236.00	431,134.00	-95.2%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,945,701.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	435,000.00	297,600.00	-31.6%
5) TOTAL, REVENUES			2,380,701.00	297,600.00	-87.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,068,236.00	431,134.00	-95.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,068,236.00	431,134.00	-95.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,687,535.00)	(133,534.00)	-98.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,687,535.00)	(133,534.00)	-98.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	92,563,283.08	85,866,102.15	-7.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			92,563,283.08	85,866,102.15	-7.2%
d) Other Restatements		9795	(9,645.93)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			92,553,637.15	85,866,102.15	-7.2%
2) Ending Balance, June 30 (E + F1e)			85,866,102.15	85,732,568.15	-0.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			85,866,102.15	85,732,568.15	-0.2%
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 Estimated Actuals	2015-16 Budget
7710	State School Facilities Projects	85,866,102.15	85,732,568.15
Total, Restricted Balance		85,866,102.15	85,732,568.15

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,355,800.00	3,063,200.00	-8.7%
5) TOTAL, REVENUES			3,355,800.00	3,063,200.00	-8.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,171,209.00	1,177,199.00	0.5%
3) Employee Benefits		3000-3999	403,089.00	488,009.00	21.1%
4) Books and Supplies		4000-4999	30,581.00	215,691.00	605.3%
5) Services and Other Operating Expenditures		5000-5999	1,000,921.00	1,124,701.00	12.4%
6) Capital Outlay		6000-6999	35,169.00	3,945,000.00	11117.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,640,969.00	6,950,600.00	163.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			714,831.00	(3,887,400.00)	-643.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,928,765.22	3,061,125.00	-88.6%
2) Other Sources/Uses					
a) Sources		8930-8979	21,628,765.42	2,761,125.00	-87.2%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,299,999.80)	(300,000.00)	-94.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,585,168.80)	(4,187,400.00)	-8.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,896,987.45	5,311,818.65	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,896,987.45	5,311,818.65	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,896,987.45	5,311,818.65	-46.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	5,311,818.65	1,124,418.65	-78.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	3,160,000.00	2,933,000.00	-7.2%
Interest		8660	35,800.00	17,500.00	-51.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	160,000.00	112,700.00	-29.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,355,800.00	3,063,200.00	-8.7%
TOTAL, REVENUES			3,355,800.00	3,063,200.00	-8.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	95,074.00	83,526.00	-12.1%
Classified Supervisors' and Administrators' Salaries		2300	595,990.00	639,957.00	7.4%
Clerical, Technical and Office Salaries		2400	343,387.00	413,164.00	20.3%
Other Classified Salaries		2900	136,758.00	40,552.00	-70.3%
TOTAL, CLASSIFIED SALARIES			1,171,209.00	1,177,199.00	0.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	45.00	0.00	-100.0%
PERS		3201-3202	126,140.00	148,328.00	17.6%
OASDI/Medicare/Alternative		3301-3302	83,509.00	90,056.00	7.8%
Health and Welfare Benefits		3401-3402	152,178.00	209,338.00	37.6%
Unemployment Insurance		3501-3502	577.00	591.00	2.4%
Workers' Compensation		3601-3602	34,807.00	35,317.00	1.5%
OPEB, Allocated		3701-3702	4,667.00	2,723.00	-41.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,166.00	1,656.00	42.0%
TOTAL, EMPLOYEE BENEFITS			403,089.00	488,009.00	21.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	23,803.00	207,191.00	770.4%
Noncapitalized Equipment		4400	6,778.00	8,500.00	25.4%
TOTAL, BOOKS AND SUPPLIES			30,581.00	215,691.00	605.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	123,386.00	150,000.00	21.6%
Travel and Conferences		5200	4,115.00	12,000.00	191.6%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	1,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	184,807.00	198,000.00	7.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	51,600.00	2,101.00	-95.9%
Professional/Consulting Services and Operating Expenditures		5800	636,696.00	761,000.00	19.5%
Communications		5900	317.00	600.00	89.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000,921.00	1,124,701.00	12.4%
CAPITAL OUTLAY					
Land		6100	1,894.00	10,000.00	428.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	33,275.00	3,885,000.00	11575.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	50,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			35,169.00	3,945,000.00	11117.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,640,969.00	6,950,600.00	163.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	26,928,765.22	3,061,125.00	-88.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			26,928,765.22	3,061,125.00	-88.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	21,628,765.42	2,761,125.00	-87.2%
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			21,628,765.42	2,761,125.00	-87.2%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,299,999.80)	(300,000.00)	-94.3%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,355,800.00	3,063,200.00	-8.7%
5) TOTAL, REVENUES			3,355,800.00	3,063,200.00	-8.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,638,999.00	6,950,600.00	163.4%
9) Other Outgo	9000-9999	Except 7600-7699	1,970.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			2,640,969.00	6,950,600.00	163.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			714,831.00	(3,887,400.00)	-643.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,928,765.22	3,061,125.00	-88.6%
2) Other Sources/Uses					
a) Sources		8930-8979	21,628,765.42	2,761,125.00	-87.2%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,299,999.80)	(300,000.00)	-94.3%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,585,168.80)	(4,187,400.00)	-8.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,896,987.45	5,311,818.65	-46.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,896,987.45	5,311,818.65	-46.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,896,987.45	5,311,818.65	-46.3%
2) Ending Balance, June 30 (E + F1e)			5,311,818.65	1,124,418.65	-78.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	5,311,818.65	1,124,418.65	-78.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	720,000.00	1,400,000.00	94.4%
4) Other Local Revenue		8600-8799	156,014,000.00	186,755,000.00	19.7%
5) TOTAL, REVENUES			156,734,000.00	188,155,000.00	20.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	166,153,999.04	172,812,577.00	4.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			166,153,999.04	172,812,577.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,419,999.04)	15,342,423.00	-262.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,900,438.00	880,000.00	-53.7%
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			1,900,438.00	880,000.00	-53.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,519,561.04)	16,222,423.00	-315.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,399,201.00	224,879,639.96	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,399,201.00	224,879,639.96	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,399,201.00	224,879,639.96	-3.2%
2) Ending Balance, June 30 (E + F1e)			224,879,639.96	241,102,062.96	7.2%
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			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	224,879,639.96	241,102,062.96	7.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	720,000.00	1,400,000.00	94.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			720,000.00	1,400,000.00	94.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	150,000,000.00	179,000,000.00	19.3%
Unsecured Roll		8612	4,000,000.00	4,200,000.00	5.0%
Prior Years' Taxes		8613	1,284,000.00	1,350,000.00	5.1%
Supplemental Taxes		8614	430,000.00	1,750,000.00	307.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	300,000.00	450,000.00	50.0%
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	5,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,014,000.00	186,755,000.00	19.7%
TOTAL, REVENUES			156,734,000.00	188,155,000.00	20.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	80,000,000.00	93,489,271.00	16.9%
Bond Interest and Other Service Charges		7434	86,153,999.04	79,323,306.00	-7.9%
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)			166,153,999.04	172,812,577.00	4.0%
TOTAL, EXPENDITURES			166,153,999.04	172,812,577.00	4.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	1,900,438.00	880,000.00	-53.7%
(c) TOTAL, SOURCES			1,900,438.00	880,000.00	-53.7%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,900,438.00	880,000.00	-53.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	720,000.00	1,400,000.00	94.4%
4) Other Local Revenue		8600-8799	156,014,000.00	186,755,000.00	19.7%
5) TOTAL, REVENUES			156,734,000.00	188,155,000.00	20.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	166,153,999.04	172,812,577.00	4.0%
10) TOTAL, EXPENDITURES			166,153,999.04	172,812,577.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,419,999.04)	15,342,423.00	-262.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,900,438.00	880,000.00	-53.7%
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			1,900,438.00	880,000.00	-53.7%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,519,561.04)	16,222,423.00	-315.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	232,399,201.00	224,879,639.96	-3.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			232,399,201.00	224,879,639.96	-3.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,399,201.00	224,879,639.96	-3.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	224,879,639.96	241,102,062.96	7.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,826,010.00	26,666,098.00	7.4%
5) TOTAL, REVENUES			24,826,010.00	26,666,098.00	7.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	714,835.00	742,629.00	3.9%
3) Employee Benefits		3000-3999	307,357.00	345,345.00	12.4%
4) Books and Supplies		4000-4999	50,789.00	946,955.00	1764.5%
5) Services and Other Operating Expenses		5000-5999	21,144,963.00	27,472,386.00	29.9%
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			22,217,944.00	29,507,315.00	32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,608,066.00	(2,841,217.00)	-208.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,855,000.00	6,900,000.00	0.7%
b) Transfers Out		7600-7629	1,400,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,455,000.00	6,900,000.00	26.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,063,066.00	4,058,783.00	-49.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	75,734,614.07	83,797,680.07	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,734,614.07	83,797,680.07	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			75,734,614.07	83,797,680.07	10.6%
2) Ending Net Position, June 30 (E + F1e)			83,797,680.07	87,856,463.07	4.8%
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	83,797,680.07	87,856,463.07	4.8%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	136,763.00	101,953.00	-25.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	23,963,890.00	26,544,345.00	10.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	702,370.00	300.00	-100.0%
All Other Transfers In from All Others		8799	22,987.00	19,500.00	-15.2%
TOTAL, OTHER LOCAL REVENUE			24,826,010.00	26,666,098.00	7.4%
TOTAL, REVENUES			24,826,010.00	26,666,098.00	7.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	159,214.00	159,214.00	0.0%
Clerical, Technical and Office Salaries		2400	555,621.00	583,415.00	5.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			714,835.00	742,629.00	3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	2,823.00	0.00	-100.0%
PERS		3201-3202	83,811.00	93,572.00	11.6%
OASDI/Medicare/Alternative		3301-3302	54,819.00	56,813.00	3.6%
Health and Welfare Benefits		3401-3402	140,282.00	169,049.00	20.5%
Unemployment Insurance		3501-3502	362.00	371.00	2.5%
Workers' Compensation		3601-3602	21,261.00	22,278.00	4.8%
OPEB, Allocated		3701-3702	3,079.00	2,083.00	-32.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	920.00	1,179.00	28.2%
TOTAL, EMPLOYEE BENEFITS			307,357.00	345,345.00	12.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	50,789.00	936,955.00	1744.8%
Noncapitalized Equipment		4400	0.00	10,000.00	New
TOTAL, BOOKS AND SUPPLIES			50,789.00	946,955.00	1764.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	193,617.00	350,000.00	80.8%
Travel and Conferences		5200	1,227.00	321.00	-73.8%
Dues and Memberships		5300	975.00	355.00	-63.6%
Insurance		5400-5450	20,157,527.00	26,468,475.00	31.3%
Operations and Housekeeping Services		5500	0.00	77,813.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,002.00	6,221.00	520.9%
Professional/Consulting Services and Operating Expenditures		5800	786,654.00	564,500.00	-28.2%
Communications		5900	3,961.00	4,701.00	18.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			21,144,963.00	27,472,386.00	29.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			22,217,944.00	29,507,315.00	32.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	6,855,000.00	6,900,000.00	0.7%
(a) TOTAL, INTERFUND TRANSFERS IN			6,855,000.00	6,900,000.00	0.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,400,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,400,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,455,000.00	6,900,000.00	26.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	24,826,010.00	26,666,098.00	7.4%
5) TOTAL, REVENUES			24,826,010.00	26,666,098.00	7.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		22,217,944.00	29,507,315.00	32.8%
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			22,217,944.00	29,507,315.00	32.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,608,066.00	(2,841,217.00)	-208.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	6,855,000.00	6,900,000.00	0.7%
b) Transfers Out		7600-7629	1,400,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,455,000.00	6,900,000.00	26.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			8,063,066.00	4,058,783.00	-49.7%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	75,734,614.07	83,797,680.07	10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,734,614.07	83,797,680.07	10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			75,734,614.07	83,797,680.07	10.6%
2) Ending Net Position, June 30 (E + F1e)			83,797,680.07	87,856,463.07	4.8%
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	83,797,680.07	87,856,463.07	4.8%

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	103,963.44	103,963.44	104,649.19	102,890.40	102,890.40	102,890.40
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	103,963.44	103,963.44	104,649.19	102,890.40	102,890.40	102,890.40
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.46	0.46	0.46			
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.46	0.46	0.46	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	103,963.90	103,963.90	104,649.65	102,890.40	102,890.40	102,890.40
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	549,655,534.16	301	1,088,334.00	303	548,567,200.16	305	680,599.00		307	547,886,601.16	309
2000 - Classified Salaries	206,132,169.50	311	1,852,610.00	313	204,279,559.50	315	29,384,480.00		317	174,895,079.50	319
3000 - Employee Benefits (Excluding 3800)	296,109,521.93	321	3,601,693.00	323	292,507,828.93	325	14,439,306.30		327	278,068,522.63	329
4000 - Books, Supplies Equip Replace. (6500)	41,485,536.19	331	516,289.00	333	40,969,247.19	335	9,739,344.71		337	31,229,902.48	339
5000 - Services. . . & 7300 - Indirect Costs	95,783,491.73	341	17,266,721.00	343	78,516,770.73	345	17,337,497.50		347	61,179,273.23	349
TOTAL					1,164,840,606.51	365			TOTAL	1,093,259,379.00	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	451,851,689.66	375	
2. Salaries of Instructional Aides Per EC 41011.	2100	39,515,826.00	380	
3. STRS.	3101 & 3102	39,398,038.00	382	
4. PERS.	3201 & 3202	5,175,962.00	383	
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	9,752,458.00	384	
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	107,152,907.00	385	
7. Unemployment Insurance.	3501 & 3502	247,267.00	390	
8. Workers' Compensation Insurance.	3601 & 3602	14,597,898.00	392	
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	612,374.00	393	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		668,304,419.66	395	
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		1,672,381.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		2,225,146.00	396	
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396	
14. TOTAL SALARIES AND BENEFITS.		664,406,892.66	397	
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		60.77%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under th provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		60.77%
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).		1,093,259,379.00
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

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	582,658,557.00	301	1,060,182.00	303	581,598,375.00	305	53,461.00		307	581,544,914.00	309
2000 - Classified Salaries	216,586,090.00	311	1,231,248.00	313	215,354,842.00	315	27,515,123.00		317	187,839,719.00	319
3000 - Employee Benefits (Excluding 3800)	331,043,442.00	321	3,762,974.50	323	327,280,467.50	325	15,399,305.00		327	311,881,162.50	329
4000 - Books, Supplies Equip Replace. (6500)	42,465,164.72	331	1,694,239.00	333	40,770,925.72	335	11,854,377.14		337	28,916,548.58	339
5000 - Services. . . & 7300 - Indirect Costs	95,458,205.52	341	16,113,454.00	343	79,344,751.52	345	13,603,829.00		347	65,740,922.52	349
TOTAL					1,244,349,361.74	365			TOTAL	1,175,923,266.60	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	482,447,390.00 375
2.	Salaries of Instructional Aides Per EC 41011.		2100	40,581,728.00 380
3.	STRS.		3101 & 3102	50,566,441.00 382
4.	PERS.		3201 & 3202	5,117,316.00 383
5.	OASDI - Regular, Medicare and Alternative.		3301 & 3302	9,940,682.00 384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	113,858,291.00 385
7.	Unemployment Insurance.		3501 & 3502	256,564.00 390
8.	Workers' Compensation Insurance.		3601 & 3602	15,355,340.00 392
9.	OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10.	Other Benefits (EC 22310).		3901 & 3902	1,384,834.00 393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			719,508,586.00 395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,549,678.00
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,540,185.00 396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.			716,418,723.00 397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			60.92%
16.	District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	60.92%
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).	1,175,923,266.60
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	107,852.04	107,486.68	0.3%	Met
Second Prior Year (2013-14)	105,596.45	106,092.31	N/A	Met
First Prior Year (2014-15)	105,477.61	104,649.65	0.8%	Met
Budget Year (2015-16)	102,890.40			

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)

N/A - Standards 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)

N/A - Standards 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)	113,041	112,230	0.7%	Met
Second Prior Year (2013-14)	110,942	110,859	0.1%	Met
First Prior Year (2014-15)	109,128	108,783	0.3%	Met
Budget Year (2015-16)	108,052			

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)

N/A - Standards 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)

N/A - Standards met.

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	106,840	112,230	95.2%
Second Prior Year (2013-14)	106,066	110,859	95.7%
First Prior Year (2014-15)	103,964	108,783	95.6%
		Historical Average Ratio:	95.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	102,890	108,052	95.2%	Met
1st Subsequent Year (2016-17)	101,381	108,052	93.8%	Met
2nd Subsequent Year (2017-18)	99,838	108,052	92.4%	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)

N/A - Standards met.

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)	1,021,264,943.00	1,022,684,188.00	1,031,397,899.00
Step 1 - Change in Population	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6 and C4)	104,649.65	102,890.40	101,381.21
b. Prior Year ADA (Funded)		104,649.65	102,890.40
c. Difference (Step 1a minus Step 1b)		(1,759.25)	(1,509.19)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.68%	-1.47%
		-1.47%	-1.52%
Step 2 - Change in Funding Level			
a. Prior Year LCFF Funding	843,317,222.00	932,499,029.00	959,271,180.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	100,419,752.00	37,885,727.00	30,886,567.00
d. Economic Recovery Target Funding (current year increment)	0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	100,419,752.00	37,885,727.00	30,886,567.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	11.91%	4.06%	3.22%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	10.23%	2.59%	1.70%
LCFF Revenue Standard (Step 3, plus/minus 1%):	9.23% to 11.23%	1.59% to 3.59%	.70% to 2.70%

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)	568,025,825.00	553,138,394.00	569,698,903.00	569,698,903.00
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)	930,338,537.00	1,024,928,684.00	1,058,289,121.00	1,076,632,134.00
District's Projected Change in LCFF Revenue:		10.17%	3.25%	1.73%
LCFF Revenue Standard:		9.23% to 11.23%	1.59% to 3.59%	.70% to 2.70%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

N/A - Standards met.

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	611,319,880.90	658,082,436.65	92.9%
Second Prior Year (2013-14)	631,962,919.72	685,113,940.62	92.2%
First Prior Year (2014-15)	684,169,490.00	742,679,826.65	92.1%
Historical Average Ratio:			92.4%

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)
		2.0%	2.0%
	89.4% to 95.4%	89.4% to 95.4%	89.4% to 95.4%

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)	796,309,847.00	835,635,083.94	95.3%	Met
1st Subsequent Year (2016-17)	807,090,194.00	753,072,422.59	107.2%	Not Met
2nd Subsequent Year (2017-18)	840,491,797.00	763,320,404.00	110.1%	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)

Projected deficits of \$94M (2016-17) & \$119M (2017-18) appear as "Other Adjusts" (B10) in MYP. District will work to resolve deficit gaps for out-yrs, thru advocacy & right-sizing opns. Solutions will be presented at First Interim.

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	10.23%	2.59%	1.70%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	.23% to 20.23%	-7.41% to 12.59%	-8.30% to 11.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	5.23% to 15.23%	-2.41% to 7.59%	-3.30% to 6.70%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	98,512,104.68		
Budget Year (2015-16)	130,124,985.00	32.09%	Yes
1st Subsequent Year (2016-17)	119,253,527.00	-8.35%	Yes
2nd Subsequent Year (2017-18)	108,451,660.50	-9.06%	Yes

Explanation:
(required if Yes)

FY 15/16 increase is due to \$33M from 3 DOD grants whose reimbursements are expected to escalate as construction begins. FY 16/17 decrease is due to \$7M less budgeted from the same DOD grants reimbursements that will decrease as construction begins to finalize; also Magnet School grant which ends in 15/16 was worth \$3.3M. FY 17/18 decrease is due to the continued reduction in reimbursements expected from the DOD grants as construction continues to taper off totaling about \$10.5M.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	195,998,213.23		
Budget Year (2015-16)	122,503,963.00	-37.50%	Yes
1st Subsequent Year (2016-17)	119,516,730.00	-2.44%	Yes
2nd Subsequent Year (2017-18)	120,653,784.00	0.95%	No

Explanation:
(required if Yes)

FY 15/16 decrease is due to \$70.4M expected in 14/15 for one time mandated cost reimbursements not budgeted in 15/16 and the QEIA grant of ~\$4M ends 6/30/15. FY 16/17 decrease is due to Prop 39 ~\$4.1M ends in 15/16 but is offset by an increase in Special Education Master Plan expected revenue of \$1.4M.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	35,041,260.85		
Budget Year (2015-16)	26,090,283.00	-25.54%	Yes
1st Subsequent Year (2016-17)	23,593,735.00	-9.57%	Yes
2nd Subsequent Year (2017-18)	22,328,312.00	-5.36%	Yes

Explanation:
(required if Yes)

FY 15/16 decrease is due to: \$2M Microsoft settlement in 14/15, \$500K less rental receipts, \$514K worth of grants expiring 6/30/15 or 1st Qtr 15/16, \$3.45M of resource 08000 and \$1.62M of other local rev. that are not budgeted for 15/16 because revenues are ABS'd when received. FY 16/17 decrease is due to not budgeting for Preuss transportation revenue \$994K for contract may not renew; also ERate reimbursement expected decreases by \$339K. FY 17/18 decrease due to SANDapp grant ending 6/30/17 \$990K and continued Erate reimbursement decrease of \$338K.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	41,464,536.19		
Budget Year (2015-16)	42,435,164.72	2.34%	Yes
1st Subsequent Year (2016-17)	42,864,577.00	1.01%	No
2nd Subsequent Year (2017-18)	43,434,238.00	1.33%	No

Explanation:
(required if Yes)

Budget Year (2015-16): Large increase in Funding-level standard for 2015-16 (10.23%) is not representative of year-over-year spending projected for Books and Supplies. These expenses are projected to increase modestly (1.0%-2.4%) for 2015-16 through 2017-18.

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

First Prior Year (2014-15)	97,228,789.73		
Budget Year (2015-16)	97,607,774.00	0.39%	Yes
1st Subsequent Year (2016-17)	99,641,112.00	2.08%	No
2nd Subsequent Year (2017-18)	101,843,411.00	2.21%	No

Explanation:
(required if Yes)

Budget Year (2015-16): Large increase in Funding-level standard for 2015-16 (10.23%) is not representative of year-over-year spending projected for Services and Operating Expenses. These expenses are projected to increase modestly (0.4%-2.2%) for 2015-16 through 2017-18.

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)	329,551,578.76		
Budget Year (2015-16)	278,719,231.00	-15.42%	Not Met
1st Subsequent Year (2016-17)	262,363,992.00	-5.87%	Met
2nd Subsequent Year (2017-18)	251,433,756.50	-4.17%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	138,693,325.92		
Budget Year (2015-16)	140,042,938.72	0.97%	Met
1st Subsequent Year (2016-17)	142,505,689.00	1.76%	Met
2nd Subsequent Year (2017-18)	145,277,649.00	1.95%	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)

FY 15/16 increase is due to \$33M from 3 DOD grants whose reimbursements are expected to escalate as construction begins. FY 16/17 decrease is due to \$7M less budgeted from the same DOD grants reimbursements that will decrease as construction begins to finalize; also Magnet School grant which ends in 15/16 was worth \$3.3M. FY 17/18 decrease is due to the continued reduction in reimbursements expected from the DOD grants as construction continues to taper off totaling about \$10.5M.

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

FY 15/16 decrease is due to \$70.4M expected in 14/15 for one time mandated cost reimbursements not budgeted in 15/16 and the QEIA grant of -\$4M ends 6/30/15. FY 16/17 decrease is due to Prop 39 -\$4.1M ends in 15/16 but is offset by an increase in Special Education Master Plan expected revenue of \$1.4M.

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

FY 15/16 decrease is due to: \$2M Microsoft settlement in 14/15, \$500K less rental receipts, \$514K worth of grants expiring 6/30/15 or 1st Qtr 15/16, \$3.45M of resource 08000 and \$1.62M of other local rev. that are not budgeted for 15/16 because revenues are ABS'd when received. FY 16/17 decrease is due to not budgeting for Preuss transportation revenue \$994K for contract may not renew; also ERate reimbursement expected decreases by \$339K. FY 17/18 decrease due to SANDapp grant ending 6/30/17 \$990K and continued Erate reimbursement decrease of \$338K.

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	1,284,297,959.24			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	1,284,297,959.24	38,528,938.78	38,529,150.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

N/A - Standards met.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	21,717,000.00	22,483,000.00	24,102,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	23,607,198.94	28,224,521.63	5,087,324.10
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	(4.12)	(2.83)	(2.91)
d. Available Reserves (Lines 1a through 1c)	45,324,194.82	50,707,518.80	29,189,321.19
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	1,085,844,289.29	1,124,126,650.43	1,205,091,759.51
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)	1,085,844,289.29	1,124,126,650.43	1,205,091,759.51
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	4.2%	4.5%	2.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	1.4%	1.5%	0.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(19,345,776.09)	667,224,387.65	2.9%	Not Met
Second Prior Year (2013-14)	36,179,741.70	695,330,264.12	N/A	Met
First Prior Year (2014-15)	28,522,622.47	755,423,324.65	N/A	Met
Budget Year (2015-16) (Information only)	(94,119,348.94)	849,480,467.94		

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)

3rd Prior Yr (2012-13): Deficit spending reduced GFU by \$19.35M (2.9% of exp/uses). Exceeded Deficit Spend Level (1.4%) = "Not Met" status. District planned deficit spending (2012-13) to sustain critical programs, w solutions incr GFU balances in 13-14 & 2014-15.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	60,273,162.26	76,964,495.68	N/A	Met
Second Prior Year (2013-14)	46,004,731.89	58,630,319.25	N/A	Met
First Prior Year (2014-15)	75,116,748.46	97,904,306.06	N/A	Met
Budget Year (2015-16) (Information only)	126,426,928.53			

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

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

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

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

Explanation:
(required if NOT met)

N/A - Standards met.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	102,890	101,381	99,838
District's Reserve Standard Percentage Level:	2%	2%	2%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA¹)

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	1,284,297,959.24	1,222,299,767.29	1,239,171,186.50
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,284,297,959.24	1,222,299,767.29	1,239,171,186.50
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	25,685,959.18	24,445,995.35	24,783,423.73
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)	25,685,959.18	24,445,995.35	24,783,423.73

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	25,686,000.00	24,446,000.00	24,784,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(2.05)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	25,685,997.95	24,446,000.00	24,784,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	25,685,959.18	24,445,995.35	24,783,423.73
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)

N/A - Standards met.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(225,565,162.67)			
Budget Year (2015-16)	(238,631,781.00)	13,066,618.33	5.8%	Met
1st Subsequent Year (2016-17)	(238,631,781.00)	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	(238,631,781.00)	0.00	0.0%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	39,055,377.00			
Budget Year (2015-16)	13,787,730.00	(25,267,647.00)	-64.7%	Not Met
1st Subsequent Year (2016-17)	10,726,605.00	(3,061,125.00)	-22.2%	Not Met
2nd Subsequent Year (2017-18)	10,726,605.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	12,743,498.00			
Budget Year (2015-16)	13,845,384.00	1,101,886.00	8.6%	Met
1st Subsequent Year (2016-17)	13,845,384.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	13,845,384.00	0.00	0.0%	Met

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

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

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

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

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

Explanation:
(required if NOT met) N/A - Standards met.

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

Explanation:
(required if NOT met) FY 14/15 contained \$24M worth of land sale proceeds transferred out from Fund 40 to the general fund that are not budgeted in 15/16. FY 15/16 has one remaining land sale transfer from Fund 40 to the general fund valued at \$2.7M. FY 16/17 has no land sale transfers.

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

Explanation:
(required if NOT met)

N/A - Standards met.

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

Project Information:
(required if YES)

N/A - no explanation required.

S6. Long-term Commitments

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases		Prop S Bond Proceeds	Fund 21300, Obj Code 5621	0
Certificates of Participation		N/A		
General Obligation Bonds		Property Tax Apportionment	Fund 51, Obj Code 7400's	2,497,105,799
Supp Early Retirement Program		All District funds with participating retirees	Fund 01, Obj Code 3901 & 3902	30,776,788
State School Building Loans		N/A		
Compensated Absences		All District funds with payroll & benefits	All funds with participating ees Obj Code 1000-3999	25,872,313

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2015
TOTAL:				2,553,754,900

Type of Commitment (continued)	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	0			
Certificates of Participation	N/A			
General Obligation Bonds	166,128,499	172,812,577	112,073,802	95,933,914
Supp Early Retirement Program	7,694,197	7,694,197	7,694,197	7,694,197
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	173,822,696	180,506,774	119,767,999	103,628,111
Has total annual payment increased over prior year (2014-15)?		Yes	No	No

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)

Budget Year (2015-16): Increase is funded through property tax apportionments received by the County.

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)

N/A - No explanation required.

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

b. Do benefits continue past age 65?

No

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

The District OPEB Liability is limited to the implicit subsidy that exists as a result of our Retirees paying a lower premium that would be warranted if they had to pay a premium based in a typical pool of Retirees.

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

Other

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)

66,898,382.00

b. OPEB unfunded actuarial accrued liability (UAAL)

66,898,382.00

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

Actuarial
Jul 01, 2013

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

5. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
6,121,242.00	6,497,042.00	6,906,326.00
3,037,607.50	3,037,607.00	3,037,607.00
2,526,101.00	2,652,406.00	2,785,026.00
949	949	949

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

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

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

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

Yes

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

Workers Comp - Actuarially determined valuation; Liability Insurance - Actuarially determined valuation; Property Insurance - District valuation; and Vision - District valuation. Actuarial valuations as of June 30, 2015 (reports dated April 15, 2015).

3. Self-Insurance Liabilities

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

67,614,000.00
(9,343,000.00)

4. Self-Insurance Contributions

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. Required contribution (funding) for self-insurance programs	24,180,000.00	24,180,000.00	24,180,000.00
b. Amount contributed (funded) for self-insurance programs	28,895,000.00	28,895,000.00	28,895,000.00

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	6,296.2	6,476.1	6,476.1	6,476.1

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

The labor agreement has been effectively settled for Certificated (non-management) employees. SDEA has ratified the Board-approved agreement. NOTE: NEGOTIATIONS SETTLED (below): 3. Budget revision not required for 2014-15, because increased expenditures of labor agreement were offset by elimination of Grade-Span Adjustment (GSA) penalty. This resulted in net-zero financial impact to the 2014-15 budget.

Negotiations Settled

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

May 26, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

May 14, 2015

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

No

If Yes, date of budget revision board adoption:

N/A

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2017

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)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

N/A	N/A	N/A
-----	-----	-----

% change in salary schedule from prior year or

N/A

Multiyear Agreement

Total cost of salary settlement

27,038,172	28,857,018	29,413,734
------------	------------	------------

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

4.0%	0.0%	0.0%
------	------	------

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

Sources of funding will be General Fund (Unrestricted and Restricted revenues) and Other Fund revenues. NOTE: Total salary increase is 1% (retro-active) effective 7/1/2014 and an additional 4% effective 7/1/2015. Total ongoing salary increase is 5%. For 2014-15 and 2015-16, GFU will cover the salary increases for GFR and Other Funds. Effective 2016-17, ongoing costs of the increases (non-GFU resources-funds) will be shifted to GFR and Other Funds.

Negotiations Not Settled

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

N/A

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

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)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	103,522,310	107,892,234	112,701,785
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

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:

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs	N/A	N/A	N/A
If Yes, explain the nature of the new costs:			

N/A

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)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	10,952,572	11,145,100	11,407,624
3. Percent change in step & column over prior year	Cert 2.06%	Cert 2.06%	Cert 2.06%

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)
1. Are savings from attrition included in the budget and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	No	No	No

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.):

Proposed Impact of Salary-Benefit Increases: (Adjustments below are reflected in salaries)

- Class size reductions - \$8.2M
- Staffing at sites with high unduplicated counts - \$1.5M
- Counselor allocations - \$2.0M
- Column adjustments - \$1.5M (effective July 1, 2016 forward)

NOTE: Percentage Changes (year-over-year) shown above reflect planning assumptions used to develop Multi-Year Projections (MYP).

Actual changes (year-to-year) will vary from these planning rates.

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	3,778.0	4,203.0	4,203.0	4,203.0

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

POA (Police Officers' Assn) remains in negotiations. All other classified bargaining units (OSS, OTBS and PARA) have effectively settled and ratified the Board-approved agreements. Classified (non-mgmt) units have exercised re-openers for 2015-16. Mgmt does not anticipate any financial changes to the approved agreements, and considers them "settled", with exception of POA. NOTE: NEGOTIATIONS SETTLED: 3.(below) 2014-15 budget revision not required. (See CERT-SETTLED 3. for more details)

Negotiations Settled

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

May 26, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

May 14, 2015

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

No

If Yes, date of budget revision board adoption:

N/A

4. Period covered by the agreement:

Begin Date:

Jul 01, 2013

End Date:

Jun 30, 2016

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

N/A	N/A	N/A
-----	-----	-----

% change in salary schedule from prior year

N/A

or

Multiyear Agreement

Total cost of salary settlement

10,976,119	9,142,417	9,209,156
------------	-----------	-----------

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

4.0%	0.0%	0.0%
------	------	------

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

Sources of funding will be General Fund (Unrestricted and Restricted revenues) and Other Fund revenues. NOTE: Total salary increase is 1% (retro-active) effective 7/1/2014 and an additional 4% effective 7/1/2015. Total ongoing salary increase is 5%. For 2014-15 and 2015-16, GFU will cover the salary increases for GFR and Other Funds. Effective 2016-17, ongoing costs of the increases (non-GFU resources-funds) will be shifted to GFR and Other Funds. NEGOTIATIONS NOT SETTLED (below) is for POA unit only.

Negotiations Not Settled

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

79,270

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

7. Amount included for any tentative salary schedule increases

258,703	260,587	262,490
---------	---------	---------

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	67,186,630	70,022,738	73,144,166
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

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:

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs	N/A	N/A	N/A
If Yes, explain the nature of the new costs:			

Health and Welfare Benefit costs (shown above) and Step-and-Columns Adjustments (shown below) reflect projected fiscal-year amounts for all Classified (non-management) employees (all bargaining units).

Classified (Non-management) Step and Column Adjustments

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,406,471	1,402,642	1,412,882
3. Percent change in step & column over prior year	Class 0.73%	Class 0.73%	Class 0.73%

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

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

Classified (Non-management) - Other

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

There are no significant financial implications other than the salary and variable benefit adjustments related to settled negotiations (outlined above).

NOTE: Percentage Changes (year-over-year) shown above reflect planning assumptions used to develop Multi-Year Projections (MYP).
Actual changes (year-to-year) will vary from these planning rates.

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	580.0	597.7	597.7	597.7

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

Yes

If Yes, complete question 2.

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

The labor agreement has been effectively settled for Management/Supervisor/Confidential employees. AASD has ratified the Board-approved agreement. NOTE: Percentage Changes (year-over-year) shown below reflect planning assumptions used to develop Multi-Year Projections (MYP). Actual changes (year-to-year) will vary from these planning rates. NOTE: NEGOTIATIONS SETTLED:(below) 2014-15 budget revision not required. (See CERT-SETTLED 3. for more details.)

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes	Yes
Total cost of salary settlement	3,536,144	3,144,263	3,194,510
% change in salary schedule from prior year (may enter text, such as "Reopener")	4.0%	0.0%	0.0%

Negotiations Not Settled

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

N/A

4. Amount included for any tentative salary schedule increases

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

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	Yes
Total cost of H&W benefits	9,554,425	9,957,740	10,401,630
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	7.0%	7.0%	7.0%

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	Yes
Cost of step and column adjustments	970,425	981,142	1,001,639
Percent change in step & column over prior year	Cert/Class 2.06% / 0.73%	Cert/Class 2.06% / 0.73%	Cert/Class 2.06% / 0.73%

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	No
Total cost of other benefits	N/A	N/A	N/A
Percent change in cost of other benefits over prior year	N/A	N/A	N/A

S9. Local Control and Accountability Plan (LCAP)

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

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

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

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

N/A - no additional comments.

End of School District Budget Criteria and Standards Review

San Diego Unified School District 2015/16 Budget Adoption Original Budget

SACS2015 Financial Reporting Software - 2015.1.0
6/18/2015 10:00:50 PM

37-68338-0000000

July 1 Budget
2015-16 Budget
Technical Review Checks

San Diego Unified

San Diego County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

San Diego Unified School District 2015/16 Budget Adoption Estimated Actuals

SACS2015 Financial Reporting Software - 2015.1.0
6/18/2015 10:01:31 PM

37-68338-0000000

July 1 Budget
2014-15 Estimated Actuals
Technical Review Checks

San Diego Unified

San Diego County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.