



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: June 23 2015

Subject: Request Approval of the 2015-16 Budget

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: Old Business

Background/ rationale:

The purpose of the Adopted Budget is to provide the Board of Trustees a projection of anticipated income and expenses. The budget allows the Business Office the means of reporting, interpreting, and communicating in a responsible manner the current financial status of the district. The Adopted Budget for 2015-16 includes the budget assumptions that are itemized on the attachments.

The budget revisions required by the state will be done at First and Second Interim and presented to the Board as follow:

Calendar:	Type of Budget	Presented to Board	Due to Madera County
	1 st Interim Report	December 2015	December 15, 2015
	2 nd Interim Report	March 2016	March 15, 2016

Financial impact:

See attached for proposed budget assumptions.

Superintendent's recommendation:

Superintendent recommends approval of the 2015-16 Budget.

Supporting documents attached:

- 2015-16 Budget Assumptions
- 2015-16 Adopted Budget Reports for General Fund
- 2015-16 General Fund Adopted Revenue Chart by Funding Source
- 2015-16 General Fund Adopted Expense Chart by Object Code
- 2015-16 Unrestricted General Fund Adopted Expense Chart by Object Code
- 2015-16 Local Control Funding Formula
- 2014-15 CALPADS
- 2015-16 Enrollment and Staffing Projections
- 2015-16 Adopted Budget Reports for Other Funds
- 2014-15 Estimated Actuals and 2015-16 Adopted Budget (SACS Report)

The proposed budget for the 2015-16 fiscal year has been developed using the following assumptions:

[illegible]

2015-16 District Support Core Staffing Additions Proposed 6-9-15 (Revised)

	FTE	LCFF FUNDING Projected Cost	OTHER FUNDING Projected Cost
GROUNDSPERSON I	1.0	\$60,692	
INDIGENOUS SUPPORT SPECIALIST	1.0	\$65,830	
INFORMATION SYSTEMS SPECIALIST	2.0	\$149,547	
INSTRUCTIONAL TECHNOLOGY COACH	3.0	\$241,276	
INTERPRETATION SERVICES POOL		\$35,000	
LICENSED VOCATIONAL NURSE (LVN)	1.0	\$70,690	
MAINTENANCE - JOURNEYMAN	1.0	\$71,746	
RELIEF BUS DRIVER (TWO 4 HR DRIVERS)	1.0	\$62,987	
PERSONAL PROFESSIONAL DEVELOPMENT - MUTA			\$614,905
PIANO ACCOMPANIST	1.0	\$42,427	
PSYCHOLOGIST	3.0	\$349,480	
AUTISM TEACHER	1.0	\$80,426	
TSA-AUTISM SUPPORT	1.0	\$80,426	
SCHOOL SAFETY OFFICER SUPERVISOR	1.0	\$81,415	
SPANISH TRANSLATOR - INTERPRETER	2.0	\$131,661	
TWO ADDITIONAL DAYS FOR K-12 TEACHERS			\$719,773
ACCOUNTING TECH III-ACCOUNTS PAYABLE	1.0	\$65,831	
CHIEF ACADEMIC OFFICER K-12	1.0	\$160,173	
COLLEGE & CAREER COORDINATOR	1.0	\$131,359	
TEAM FOR LOW INCOME IDENTIFICATION (Every 4 Years)		\$19,253	
WAREHOUSE / PARTS PERSON-Transportation	1.0	\$64,935	
EXECUTIVE DIRECTOR OF EDUCATIONAL SERVICES	1.0	\$160,173	
DIRECTOR OF CURRICULUM & INSTRUCTION	1.0	\$155,315	
ADMIN ASSIST - DEPT/PROGRAM ED SERVICES	3.0	\$215,226	
DIRECTOR ENGLISH LEARNER	-1.0		-\$153,479
ENGLISH LEARNER COORDINATOR	2.0	\$131,359	\$131,359
HUMAN RESOURCES SPECIALIST -> DIRECTOR	0.0	\$75,699	*
IT SUPERVISOR	1.0	\$107,286	
DATA TECHNICIAN -> DATA ANALYST	0.0	\$4,583	*
COORDINATOR (PROJECT MANAGER) PERFORMANCE MGMT	1.0	\$99,775	
COMMUNITY RELATION LIAISON FOR ENGLISH LEARNERS	1.0	\$79,967	
WAREHOUSE MAIL DELIVERY PERSON	1.0	\$69,292	
LICENSED VOCATIONAL NURSE (LVN)	1.0	\$40,690	*
FACILITY PLANNING ANALYST (Part Time -> Full Time)	0.5	\$36,532	
TOTAL INCLUDED IN PRELIMINARY BUDGET 5-26-15	34.5	\$3,141,051	\$1,312,557

*net increase, offset by existing budgets

Additions since preliminary are highlighted in blue.

Funding revision since preliminary highlighted in purple.

2015-16 School Site Core Staffing Additions Proposed 6-9-15 (Revised)

Grade K-6	FTE	LCFF Projected Cost	FTE	Restricted Projected Cost
Special Ed Teachers	2.000	\$160,851		
Counselors	3.250	\$327,050		
Music Teacher	1.675	\$134,689		
STEM TSA	3.600	\$289,531		
PE Specialist	3.540	\$284,706		
Primary Literacy Teachers	9.000	\$723,828		
Custodians (1.5 from K-8)	6.500	\$383,943		
Nurse	0.956	\$78,566		
Health Assistants (3.5 hr/each site)	2.362	\$102,324		
Paraprofessionals TK-K (72 - 3.5 hr/each TK-K)	31.500	\$1,198,621		
Total K-6	64.383	\$3,684,109		
Grade K-8	FTE	LCFF Projected Cost	FTE	Restricted Projected Cost
Regular Ed Teachers	2.000	\$160,851		
Special Ed Teachers	0.000	\$0		
Counselors	0.750	\$74,658		
Music Teacher	0.515	\$41,443		
Itinerant Spanish Teacher	1.000	\$80,427		
STEM TSA	0.400	\$32,170		
PE Specialist/Family Life	1.000	\$80,425		
Primary Literacy Teachers	0.000	\$0		
Custodians (move to K-6)	-1.500	-\$88,602		
Nurse	0.294	\$24,174		
Health Assistants (3.5 hr/each site)	0.700	\$30,325		
Paraprofessionals TK-K (10 - 3.5 hr/each TK-K)	4.375	\$166,475		
Total K-8	9.534	\$602,346		
Grade 7-8	FTE	LCFF Projected Cost	FTE	Restricted Projected Cost
Regular Ed Teachers	2.000	\$160,851		
Special Ed Teachers	0.000	\$0		
Counselors	3.000	\$298,633		
Nurse	0.225	\$18,493		
Custodians	3.000	\$177,204		
Health Assistants	1.313	\$56,859		
Gang Prevention Officers	-3.000	-\$181,349		
Safety Officers (2-3.5 hr/site)	2.625	\$120,105		
Total Grades 7-8	9.163	\$650,796		
Grade 9-12	FTE	LCFF Projected Cost	FTE	Restricted Projected Cost
Regular Ed Teachers	7.400	\$595,148		
Special Ed Teachers	3.000	\$241,276		
EL Counselors	3.000	\$0		\$298,633
Nurse	0.250	\$20,548		
Custodians	2.000	\$118,136		
Career Tech	0.250	\$10,983		
ROP Teachers	4.000	\$360,135		
French Teacher	1.000	\$80,426		
Total Grades 9-12	20.900	\$1,426,551	0.00	\$298,633
Alternative High Schools	FTE	LCFF Projected Cost	FTE	Restricted Projected Cost
Regular Ed Teachers - Independent Study	-1.000	-\$80,425		
Regular Ed Teachers - Community Day School	2.000	\$160,851		
Special Ed Teachers - Community Day School	0.600	\$48,255		
Regular Ed Teacher - Continuation School	1.000	\$80,427		
Total Alternative High Schools	2.600	\$209,107		
Total Additional Core Staffing - School Sites	106.580	\$6,572,910	0.00	\$298,633

Additions since Preliminary are highlighted in blue.

Funding revision since preliminary highlighted in purple.

**GENERAL FUND - FUND 01
2015-16 ADOPTED BUDGET**

RESTRICTED/UNRESTRICTED

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Current Budget 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
LCFF/Revenue Limit	\$ 129,980,660	\$ 148,024,937	\$ 152,789,147	\$ 183,184,727	\$ 183,184,727
Federal	11,755,435	11,755,061	16,067,512	12,535,292	12,509,195
Other State	10,945,223	6,358,339	8,733,966	5,836,355	5,836,355
Other Local	6,428,554	5,294,445	6,524,150	4,990,900	4,990,900
TOTAL REVENUES	\$ 159,109,873	\$ 171,432,782	\$ 184,114,775	\$ 206,547,274	\$ 206,521,177
EXPENDITURES:					
Certificated Salaries	\$ 69,508,713	\$ 75,137,434	\$ 77,534,222	\$ 84,466,188	\$ 85,385,062
Classified Salaries	19,560,132	20,305,029	22,049,403	25,286,683	25,703,989
Employee Benefits	35,336,667	40,445,943	39,890,520	45,155,150	45,662,897
Books and Supplies	10,410,773	11,018,349	15,618,021	11,694,599	16,250,280
Services/Other Operating	12,622,071	12,900,559	17,029,696	14,736,766	15,752,266
Capital Outlay	456,247	778,461	3,330,167	1,162,354	3,042,354
Other Outgoing	2,789,152	1,431,863	2,976,795	3,392,720	3,392,720
Direct Support/Indirect Costs	(658,282)	(555,450)	(597,301)	(637,220)	(637,220)
TOTAL EXPENDITURES	\$ 150,025,476	\$ 161,462,188	\$ 177,831,523	\$ 185,257,240	\$ 194,552,348
EXCESS (DEFICIENCY)	\$ 9,084,396	\$ 9,970,594	\$ 6,283,252	\$ 21,290,034	\$ 11,968,829
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - FN 25	36,450	20,000	20,000	20,000	20,000
Interfund Transfers Out - FN11, FN14	(1,267,331)	(1,860,231)	(1,861,231)	(600,000)	(600,000)
Other Sources/Uses	27,614	(5,000)	29,385	(5,000)	(5,000)
Contributions to Restricted Programs	-	-	-	-	-
Interfund Transfers Out - FN40, FN41	(4,079,959)	(13,633,150)	(11,133,150)	(10,208,186)	(11,458,186)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (5,283,226)	\$ (15,478,381)	\$ (12,944,996)	\$ (10,793,186)	\$ (12,043,186)
NET INCREASE IN FUND BALANCE	\$ 3,801,170	\$ (5,507,787)	\$ (6,661,744)	\$ 10,496,848	\$ (74,357)
BEGINNING FUND BALANCE, JULY 1	\$ 42,124,726	\$ 39,082,935	\$ 45,651,775	\$ 38,990,031	\$ 38,990,031
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	(274,121)	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 41,850,605	\$ 39,082,935	\$ 45,651,775	\$ 38,990,031	\$ 38,990,031
ENDING BALANCE, JUNE 30	\$ 45,651,775	\$ 33,575,148	\$ 38,990,031	\$ 49,486,879	\$ 38,915,674
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 640,210	\$ 696,931	\$ 622,859	\$ 622,859	\$ 622,859
Restricted:					
- Carryover, Entitlements	4,413,165	-	448,495	294,518	294,518
- Carryover, Other Local Projects	99,544	-	-	-	-
Committed:					
Assigned:- Carryover, Other	536,150	185,869	39,514	19,514	19,514
- Equipment Replacement - RS 0170	944,630	-	333,077	-	-
- Technology Infrastructure - Unrestricted	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks (Unrestricted, Lottery)	2,768,536	2,299,233	2,338,623	2,338,623	2,338,623
- Mandated/Common Core - One time Funding	-	-	1,250,041	796,391	796,391
- Supplemental & Concentration - RS 0015	-	-	-	-	-
- G.A.S.B. 16 Va Accrual	390,117	530,477	390,117	390,117	390,117
Unassigned/Unappropriated					
Unassigned/Unappropriated + 3% Reserve	33,519,309	27,522,523	31,227,190	42,684,741	32,113,536
Reserve for Economic Uncertainties: 3%	4,661,296	5,308,817	5,724,963	5,882,113	6,198,466
Unassigned/Unappropriated Amount	28,858,012	22,213,706	25,502,227	36,802,629	25,915,070
% Reserve (Includes 3% Required)	21.57%	15.55%	16.36%	21.77%	15.54%

**GENERAL FUND - FUND 01
2015-16 ADOPTED BUDGET**

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Current Budget 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
RESTRICTED/UNRESTRICTED					
LCFF/REVENUE LIMIT:	\$ 129,980,660	\$ 148,024,937	\$ 152,789,147	\$ 183,184,727	\$ 183,184,727
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,181,459	\$ 1,183,488	\$ 1,269,903	\$ 1,269,903	\$ 1,269,903
Special Ed IDEA LA Part B	2,030	-	-	-	-
Migrant Ed Program	119,786	-	166,942	-	-
Safe & Supportive Schools	299,358	-	270,062	-	-
Title I	6,908,925	6,635,985	8,592,208	7,115,245	7,115,245
Voc & Appl Sec lic (Perkins)	201,893	201,893	233,797	198,597	198,597
Title II	419,130	929,637	1,692,807	923,577	923,577
Title III	714,543	484,183	820,720	545,592	519,495
Title IV - 21st Century Comm Learning Center	1,807,631	2,259,875	2,812,125	2,422,378	2,422,378
Other Federal Income	100,681	60,000	208,948	60,000	60,000
TOTAL FEDERAL	\$ 11,755,435	\$ 11,755,061	\$ 16,067,512	\$ 12,535,292	\$ 12,509,195
OTHER STATE:					
Tier III	\$ 154,865	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Mandated Costs	657,181	655,181	1,911,672	660,631	660,631
Lottery	3,402,918	3,195,347	3,494,771	3,360,691	3,360,691
Other State Apport - Prior Year	6,310	-	42,696	-	-
Prop 98 Mental Health Apportionment	-	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,780,312	1,780,312	1,749,855	1,749,855
Ag Voc Incentive Grants	24,681	25,099	39,438	25,178	25,178
California Career Pathway Trust	-	-	600,000	-	-
Proposition 39 - CA Clean Energy Jobs Act	292,039	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	662,400	662,400	825,077	-	-
Common Core Standards Implementation	3,885,211	-	-	-	-
All Other State Income	79,306	40,000	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 10,945,223	\$ 6,358,339	\$ 8,733,966	\$ 5,836,355	\$ 5,836,355
OTHER LOCAL:					
Special Education Interagency	\$ 3,765,416	\$ 3,795,419	\$ 3,783,919	\$ 3,826,615	\$ 3,826,615
Sales, Leases, and Rentals	83,024	32,000	63,878	40,000	40,000
Interest	170,392	140,000	290,000	290,000	290,000
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	1,165,500	911,865	902,647	429,439	429,439
All Other Local Income	1,244,222	415,161	1,483,706	404,846	404,846
TOTAL OTHER LOCAL	\$ 6,428,554	\$ 5,294,445	\$ 6,524,150	\$ 4,990,900	\$ 4,990,900
TOTAL REVENUES:	\$ 159,109,873	\$ 171,432,782	\$ 184,114,775	\$ 206,547,274	\$ 206,521,177
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 36,450	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ (4,079,959)	\$ (13,633,150)	\$ (11,133,150)	\$ (10,208,186)	\$ (11,458,186)
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve FN11	(1,267,331)	(1,860,231)	(1,861,231)	(600,000)	(600,000)
Interfund Trnsfrs Out	-	-	-	-	-
Total Transfers Out	\$ (5,347,290)	\$ (15,493,381)	\$ (12,994,381)	\$ (10,808,186)	\$ (12,058,186)
SOURCES	\$ 31,389	\$ -	\$ 35,585	\$ -	\$ -
USES	(3,775)	(5,000)	(6,200)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (5,283,226)	\$ (15,478,381)	\$ (12,944,996)	\$ (10,793,186)	\$ (12,043,186)

**GENERAL FUND - FUND 01
2015-16 ADOPTED BUDGET**

UNRESTRICTED

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Current Budget 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
LCFF/Revenue Limit	\$ 129,980,660	\$ 148,024,937	\$ 152,789,147	\$ 183,184,727	\$ 183,184,727
Federal	21,645	-	81,854	-	-
Other State	3,562,220	3,276,038	4,669,843	3,355,992	3,355,992
Other Local	1,220,868	904,825	1,526,401	1,045,846	1,045,846
TOTAL REVENUES	\$ 134,785,393	\$ 152,205,800	\$ 159,067,245	\$ 187,586,565	\$ 187,586,565
EXPENDITURES:					
Certificated Salaries	\$ 58,888,789	\$ 65,132,253	\$ 66,890,619	\$ 74,459,292	\$ 74,996,965
Classified Salaries	15,515,325	16,284,580	17,360,930	20,371,114	20,788,420
Employee Benefits	29,215,951	34,016,564	33,481,828	38,386,014	38,786,005
Books and Supplies	6,279,965	6,022,006	6,658,864	6,665,828	11,369,578
Services/Other Operating	7,545,047	8,521,311	8,980,881	9,117,585	10,185,330
Capital Outlay	213,726	748,000	1,402,910	906,754	2,786,754
Other Outgoing	2,141,819	820,776	2,457,608	2,873,533	2,873,533
Direct Support/Indirect Costs	(1,327,002)	(1,266,201)	(1,556,763)	(1,297,786)	(1,297,274)
TOTAL EXPENDITURES	\$ 118,473,620	\$ 130,279,289	\$ 135,676,877	\$ 151,482,334	\$ 160,489,311
EXCESS (DEFICIENCY)	\$ 16,311,772	\$ 21,926,511	\$ 23,390,368	\$ 36,104,231	\$ 27,097,254
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fn 25	\$ 36,450	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Interfund Trnsfrs Out - FN11	(1,267,331)	(600,000)	(601,000)	(600,000)	(600,000)
Other Sources/Uses	(3,775)	(5,000)	(6,200)	(5,000)	(5,000)
Contributions to Restricted Programs	(10,566,499)	(13,216,148)	(14,267,548)	(16,815,246)	(17,129,474)
Interfund Trnsfrs Out - FN40, FN41	(4,079,959)	(13,633,150)	(11,133,150)	(8,053,160)	(9,303,160)
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (15,881,114)	\$ (27,434,298)	\$ (25,987,898)	\$ (25,453,406)	\$ (27,017,634)
NET INCREASE IN FUND BALANCE	\$ 430,659	\$ (5,507,787)	\$ (2,597,530)	\$ 10,650,825	\$ 79,620
BEGINNING FUND BALANCE, JULY 1	\$ 40,594,435	\$ 39,082,935	\$ 41,139,066	\$ 38,541,536.15	\$ 38,541,536
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	113,972	-	-	-	-
Restated Fund Balance July 1	\$ 40,708,407	\$ 39,082,935	\$ 41,139,066	\$ 38,541,536	\$ 38,541,536
ENDING BALANCE, JUNE 30	\$ 41,139,066	\$ 33,575,148	\$ 38,541,536	\$ 49,192,361	\$ 38,621,156
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	640,210	696,931	622,859	622,859	622,859
Restricted:					
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
Committed:					
Assigned: - Carryover, Other	536,150	185,869	39,514	19,514	19,514
- Equipment Replacement - RS 0170	944,630	-	333,077	-	-
- Technology Infrastructure - Unrestricted	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks (Unrestricted & Lottery)	2,768,536	2,299,233	2,338,623	2,338,623	2,338,623
- Mandated/Common Core - One time Fundin	-	-	1,250,041	796,391	796,391
- Supplemental & Concentration - RS 0015	-	-	-	-	-
- G.A.S.B. 16 Va Accrual	390,117	530,477	390,117	390,117	390,117
	-	-	-	-	-

**GENERAL FUND - FUND 01
2015-16 ADOPTED BUDGET**

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Current Budget 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
UNRESTRICTED					
LCFF/REVENUE LIMIT:	\$ 129,980,660	\$ 148,024,937	\$ 152,789,147	\$ 183,184,727	\$ 183,184,727
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed IDEA LA Part B	-	-	-	-	-
Migrant Ed Program	-	-	-	-	-
Safe & Supportive Schools	-	-	-	-	-
Title I	-	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II	-	-	-	-	-
Title III	-	-	-	-	-
Title IV - 21st Century Comm Learning Center	-	-	-	-	-
Other Federal Income	21,645	-	81,854	-	-
TOTAL FEDERAL	\$ 21,645	\$ -	\$ 81,854	\$ -	\$ -
OTHER STATE:					
Tier III FLEX SBX3 4	\$ 154,865	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Mandated Costs	657,181	655,181	1,911,672	660,631	660,631
Lottery	2,670,868	2,580,857	2,718,171	2,655,361	2,655,361
Other State Apport - Prior Year	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-
California Career Pathway Trust	-	-	-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-
Common Core Standards Implementation	-	-	-	-	-
All Other State Income	79,306	40,000	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 3,562,220	\$ 3,276,038	\$ 4,669,843	\$ 3,355,992	\$ 3,355,992
OTHER LOCAL:					
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	83,024	32,000	63,878	40,000	40,000
Interest	170,392	140,000	290,000	290,000	290,000
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	400,356	317,664	317,664	311,000	311,000
All Other Local Income	567,095	415,161	854,859	404,846	404,846
TOTAL OTHER LOCAL	\$ 1,220,868	\$ 904,825	\$ 1,526,401	\$ 1,045,846	\$ 1,045,846
TOTAL REVENUES:	\$ 134,785,393	\$ 152,205,800	\$ 159,067,245	\$ 187,586,565	\$ 187,586,565
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 36,450	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ (4,079,959)	\$ (13,633,150)	\$ (11,133,150)	\$ (8,053,160)	\$ (9,303,160)
Fr all Funds to SSBF Fund	-	-	-	-	-
Fr GF to FN11	(1,267,331)	(600,000)	(601,000)	(600,000)	(600,000)
Other Transfer - Tuition Payment to MCOE	-	-	-	-	-
Total Transfers Out	\$ (5,347,290)	\$ (14,233,150)	\$ (11,734,150)	\$ (8,653,160)	\$ (9,903,160)
SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -
USES	(3,775)	(5,000)	(6,200)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	(10,566,499)	(13,216,148)	(14,267,548)	(16,815,246)	(17,129,474)
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (15,881,114)	\$ (27,434,298)	\$ (25,987,898)	\$ (25,453,406)	\$ (27,017,634)

**GENERAL FUND - FUND 01
2015-16 ADOPTED BUDGET**

RESTRICTED

	2013-14 Actuals 6/30/2014	2014-15 Adopted Budget	2014-15 Current Budget 4/30/2015		2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:						
LCFF/Revenue Limit	\$ -	\$ -	\$ -		\$ -	\$ -
Federal	11,733,790	11,755,061	15,985,658		12,535,292	12,509,195
Other State	7,383,003	3,082,301	4,064,123		2,480,363	2,480,363
Other Local	5,207,686	4,389,620	4,997,749		3,945,054	3,945,054
TOTAL REVENUES	\$ 24,324,480	\$ 19,226,982	\$ 25,047,530		\$ 18,960,709	\$ 18,934,612
EXPENDITURES:						
Certificated Salaries	\$ 10,619,924	\$ 10,005,181	\$ 10,643,603		\$ 10,006,896	\$ 10,388,097
Classified Salaries	4,044,808	4,020,449	4,688,473		4,915,569	4,915,569
Employee Benefits	6,120,717	6,429,379	6,408,692		6,769,136	6,876,892
Books and Supplies	4,130,808	4,996,343	8,959,157		5,028,771	4,880,702
Services/Other Operating	5,077,024	4,379,248	8,048,815		5,619,181	5,566,936
Capital Outlay	242,521	30,461	1,927,257		255,600	255,600
Other Outgoing	647,333	611,087	519,187		519,187	519,187
Direct Support/Indirect Costs	668,720	710,751	959,462		660,566	660,054
TOTAL EXPENDITURES	\$ 31,551,856	\$ 31,182,899	\$ 42,154,646		\$ 33,774,906	\$ 34,063,037
EXCESS (DEFICIENCY)	\$ (7,227,376)	\$ (11,955,917)	\$ (17,107,116)		\$ (14,814,197)	\$ (15,128,425)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - FN25	\$ -	\$ -	\$ -		\$ -	\$ -
Interfund Transfers Out - FN14	-	(1,260,231)	(1,260,231)		-	-
Other Sources/Uses	31,389	-	35,585		-	-
Contributions to Restricted Programs	10,566,499	13,216,148	14,267,548		16,815,246	17,129,474
Transfers to Special Reserve - Fund 40	-	-	-		(2,155,026)	(2,155,026)
Flexibility Transfers	-	-	-		-	-
TOTAL FINANCING SOURCES/USES	\$ 10,597,888	\$ 11,955,917	\$ 13,042,902		\$ 14,660,220	\$ 14,974,448
NET INCREASE IN FUND BALANCE	\$ 3,370,512	\$ -	\$ (4,064,214)		\$ (153,977)	\$ (153,977)
BEGINNING FUND BALANCE, JULY 1	\$ 1,530,290	\$ -	\$ 4,512,709		\$ 448,495	\$ 448,495
Adjustment of Prior Year Appropriations	-	-	-		-	-
Adjustments - Other	(388,093)	-	-		-	-
Restated Fund Balance	\$ 1,142,197	\$ -	\$ 4,512,709		\$ 448,495	\$ 448,495
ENDING BALANCE, JUNE 30	\$ 4,512,709	\$ -	\$ 448,495		\$ 294,518	\$ 294,518
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable: Stores, Rev Cash, Prepd Exp	-	-	-		-	-
Restricted - Grant-Def at Year-End	0	-	(0)		(0)	(0)
- Carryover, Entitlements	4,413,165	-	448,495		294,518	294,518
- Carryover, Other Local Projects	99,544	-	-		-	-
Committed:						
Assigned: - Carryover, Other	-	-	-		-	-
- Carryover	-	-	-		-	-
- Equipment Rplcmnt	-	-	-		-	-
- Textbooks	-	-	-		-	-
- G.A.S.B. 16 Va Accrual	-	-	-		-	-
	-	-	-		-	-

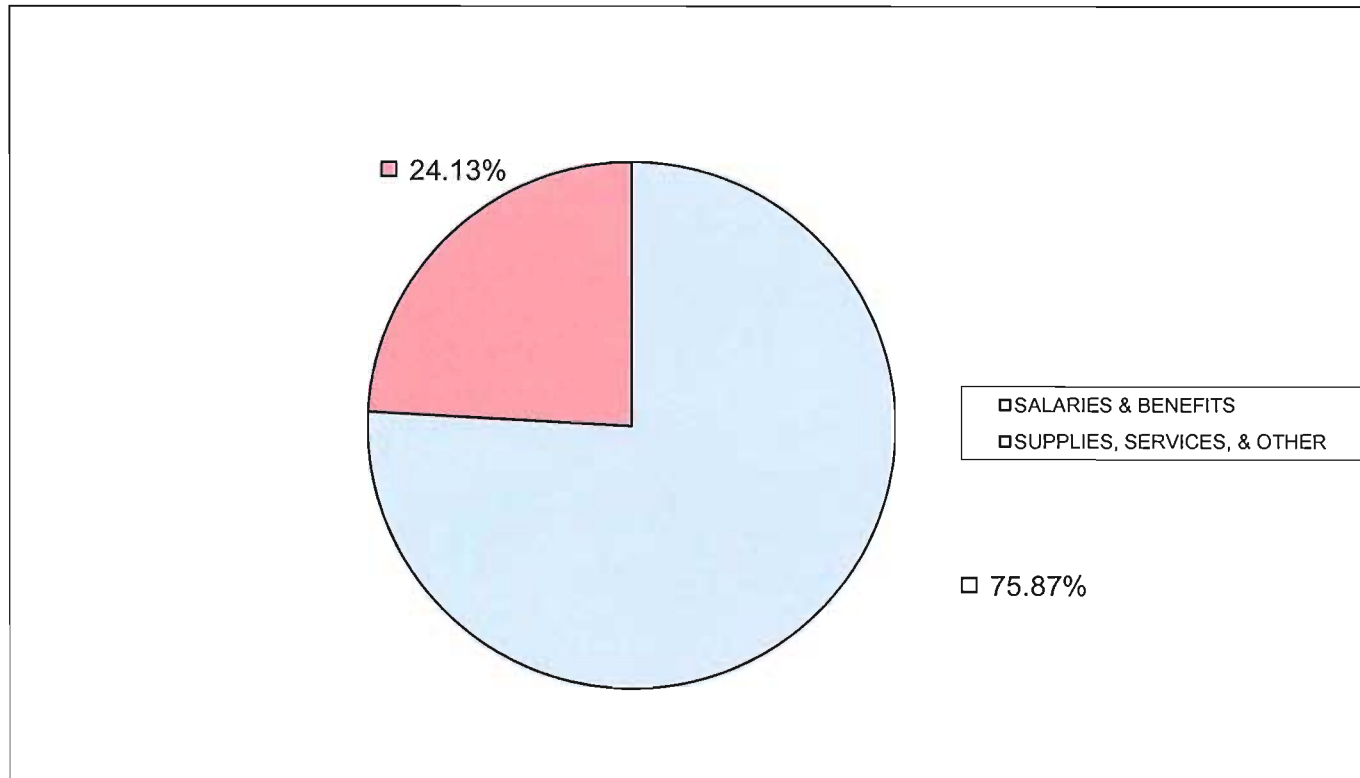
GENERAL FUND - FUND 01
2015-16 ADOPTED BUDGET

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Current Budget 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
RESTRICTED					
LCFF/REVENUE LIMIT:	\$ -	\$ -	\$ -	\$ -	\$ -
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,181,459	\$ 1,183,488	\$ 1,269,903	\$ 1,269,903	\$ 1,269,903
Special Ed IDEA LA Part B	2,030	-	-	-	-
Migrant Ed Program	119,786	-	166,942	-	-
Safe & Supportive Schools	299,358	-	270,062	-	-
Title I - Basic Grant Low Income/Neglect	6,908,925	6,635,985	8,592,208	7,115,245	7,115,245
Voc & Appl Sec lic (Perkins)	201,893	201,893	233,797	198,597	198,597
Title II - Part A & Part D	419,130	929,637	1,692,807	923,577	923,577
Title III	714,543	484,183	820,720	545,592	519,495
Title IV - 21st Century Comm Learning Center	1,807,631	2,259,875	2,812,125	2,422,378	2,422,378
Other Federal Income	79,036	60,000	127,094	60,000	60,000
TOTAL FEDERAL	\$ 11,733,790	\$ 11,755,061	\$ 15,985,658	\$ 12,535,292	\$ 12,509,195
OTHER STATE:					
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Mandated Costs	-	-	-	-	-
Lottery	732,050	614,490	776,600	705,330	705,330
Other State Apport - Prior Year	6,310	-	42,696	-	-
Prop 98 Mental Health Apportionment	-	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,780,312	1,780,312	1,749,855	1,749,855
Ag Voc Incentive Grants	24,681	25,099	39,438	25,178	25,178
California Career Pathway Trust	-	-	600,000	-	-
Proposition 39 - CA Clean Energy Jobs Act	292,039	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	662,400	662,400	825,077	-	-
Common Core Standards Implementation	3,885,211	-	-	-	-
All Other State Income	-	-	-	-	-
TOTAL OTHER STATE	\$ 7,383,003	\$ 3,082,301	\$ 4,064,123	\$ 2,480,363	\$ 2,480,363
OTHER LOCAL:					
Special Education Interagency	\$ 3,765,416	\$ 3,795,419	\$ 3,783,919	\$ 3,826,615	\$ 3,826,615
Sales, Leases, and Rentals	-	-	-	-	-
Interest	-	-	-	-	-
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	765,144	594,201	584,983	118,439	118,439
All Other Local Income	677,127	-	628,847	-	-
TOTAL OTHER LOCAL	\$ 5,207,686	\$ 4,389,620	\$ 4,997,749	\$ 3,945,054	\$ 3,945,054
TOTAL REVENUES:	\$ 24,324,480	\$ 19,226,982	\$ 25,047,530	\$ 18,960,709	\$ 18,934,612
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT					
Between GF & Sp Reserve Fn 40	\$ -	\$ -	\$ -	\$ (2,155,026)	\$ (2,155,026)
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF to Def Maint FN14	-	(1,260,231)	(1,260,231)	-	-
Interfund Tmsfrs Out	-	-	-	-	-
Total Transfers Out	\$ -	\$ (1,260,231)	\$ (1,260,231)	\$ (2,155,026)	\$ (2,155,026)
SOURCES	\$ 31,389	\$ -	\$ 35,585	\$ -	\$ -
USES	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	10,566,499	13,216,148	14,267,548	16,815,246	17,129,474
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 10,597,888	\$ 11,955,917	\$ 13,042,902	\$ 14,660,220	\$ 14,974,448

Category	Percentage
1	89%
2	6%
3	3%
4	2%

6/11/2015 2015-16 Adopted Budget - alg

*Madera Unified School District
2015-16 Adopted Budget
Total General Fund Expenditures by Object Code*



(1)

SALARIES & BENEFITS

75.87%

\$ 85,385,062	Certificated Salaries
25,703,989	Classified Salaries
45,662,897	Employee Benefits
-	
-	
<u>\$ 156,751,948</u>	Total

(2)

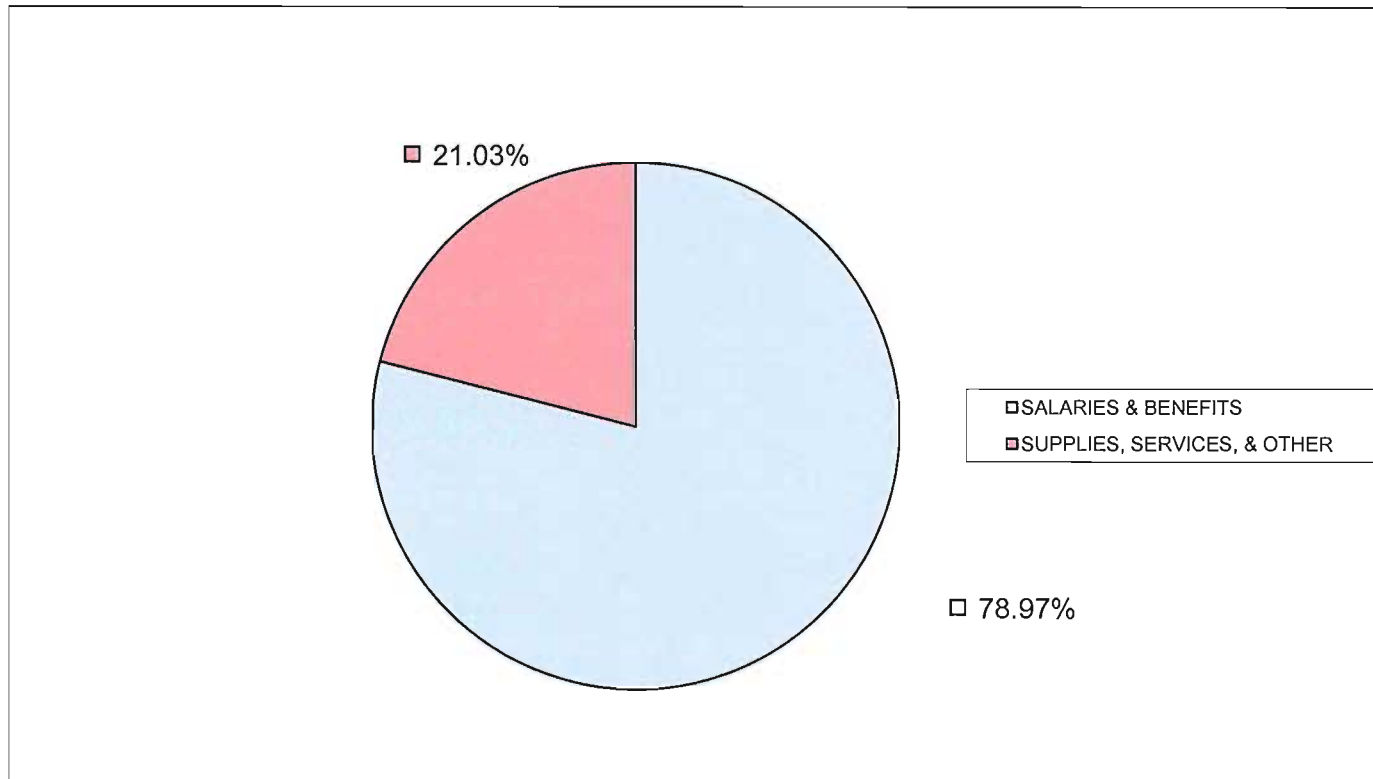
SUPPLIES, SERVICES, & OTHER

24.13%

\$ 16,250,280	Books & Supplies
15,752,266	Services/Other Operating
3,042,354	Capital Outlay
2,755,500	Other Outgoing, Direct/Indirect Costs
12,058,186	Interfund Transfers
5,000	Other Uses
<u>\$ 49,863,586</u>	Total

\$ 206,615,534 **Total District Expenses**

*Madera Unified School District
2015-16 Adopted Budget
Unrestricted General Fund Expenditures by Object Code*



(1)	
SALARIES & BENEFITS	
	78.97%
\$ 74,996,965	Certificated Salaries
20,788,420	Classified Salaries
38,786,005	Employee Benefits
-	
-	
-	
<u>\$ 134,571,390</u>	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
	21.03%
\$ 11,369,578	Books & Supplies
10,185,330	Services/Other Operating
2,786,754	Capital Outlay
1,576,259	Other Outgoing, Direct/Indirect Costs
9,903,160	Interfund Transfers
5,000	Other Uses
<u>\$ 35,826,081</u>	Total
<u><u>\$ 170,397,471</u></u>	Total District Expenses

LCFF Calculator Universal Assumptions
Madera Unified (65243) - 2015-16 Adopted Budget

Summary of Funding								
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Target	\$ 198,934,130	\$ 203,896,245	\$ 208,569,456	\$ 211,844,855	\$ 217,014,450	\$ 223,153,953	\$ 223,153,953	
Floor	120,633,365	130,917,381	154,467,306	183,184,646	193,903,507	202,385,172	206,746,692	
Applied Formula: Target or Floor	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	FLOOR	
Remaining Need after Gap (informational only)	68,903,345	51,107,098	25,384,729	17,941,291	14,629,227	16,407,337	16,407,261	
Current Year Gap Funding	9,397,420	21,871,766	28,717,421	10,718,918	8,481,716	4,361,444	-	
Economic Recovery Target	-	-	-	-	-	-	-	
Additional State Aid	-	-	-	-	-	-	-	
Total Phase-In Entitlement	\$ 130,030,785	\$ 152,789,147	\$ 183,184,727	\$ 193,903,564	\$ 202,385,223	\$ 206,746,616	\$ 206,746,692	

Components of LCFF By Object Code								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
8011 - State Aid	\$ 60,066,424	\$ 90,124,765	\$ 112,065,387	\$ 141,387,901	\$ 153,122,714	\$ 162,620,350	\$ 177,649,495	\$ 188,317,324
8011 - Fair Share	-	-	-	-	-	-	-	-
8311 & 8590 - Categoricals	21,124,437	-	-	-	-	-	-	-
8012 - EPA	21,134,963	21,019,211	22,306,292	23,367,458	22,351,482	21,335,505	10,667,753	-
Local Revenue Sources:								
8021 to 8048 - Property Taxes		19,874,289	19,413,011	19,413,011	19,413,011	19,413,011	19,413,011	19,413,011
8096 - In-Lieu of Property Taxes		(987,480)	(995,543)	(983,643)	(983,643)	(983,643)	(983,643)	(983,643)
Property Taxes net of in-lieu	17,025,384	18,886,809	18,417,468	18,429,368	18,429,368	18,429,368	18,429,368	18,429,368
TOTAL FUNDING	\$ 119,351,208	\$ 130,030,785	\$ 152,789,147	\$ 183,184,727	\$ 193,903,564	\$ 202,385,223	\$ 206,746,616	\$ 206,746,692
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summary of Student Population							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population							
Agency Unduplicated Pupil Count	17,217.00	17,752.00	17,991.00	17,991.00	17,991.00	17,991.00	17,991.00
COE Unduplicated Pupil Count	225.00	230.00	218.00	218.00	218.00	218.00	218.00
Total Unduplicated pupil Count	17,442.00	17,982.00	18,209.00	18,209.00	18,209.00	18,209.00	18,209.00
Rolling %, Supplemental Grant	88.0400%	89.6100%	89.6100%	89.6100%	89.6100%	89.6100%	89.6100%
Rolling %, Concentration Grant	88.0400%	89.6100%	89.6100%	89.6100%	89.6100%	89.6100%	89.6100%
FUNDED ADA							
Adjusted Base Grant ADA	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3	6,536.67	6,518.99	6,354.68	6,354.68	6,354.68	6,354.68	6,354.68
Grades 4-6	4,538.14	4,546.30	4,658.87	4,658.87	4,658.87	4,658.87	4,658.87
Grades 7-8	2,807.15	2,876.96	3,009.32	3,009.32	3,009.32	3,009.32	3,009.32
Grades 9-12	5,015.86	5,109.40	5,271.62	5,271.62	5,271.62	5,271.62	5,271.62
Total Adjusted Base Grant ADA	18,897.82	19,051.65	19,294.49	19,294.49	19,294.49	19,294.49	19,294.49
Necessary Small School ADA	Current year	Current year	Current year	Current year	Current year	Current year	Current year
Grades TK-3	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-
Total Necessary Small School ADA	-	-	-	-	-	-	-
Total Funded ADA	18897.82	19051.65	19294.49	19294.49	19294.49	19294.49	19294.49
ACTUAL ADA (Current Year Only)							
Grades TK-3	6,536.67	6,518.99	6,354.68	6,354.68	6,354.68	6,354.68	6,354.68
Grades 4-6	4,538.14	4,546.30	4,658.87	4,658.87	4,658.87	4,658.87	4,658.87
Grades 7-8	2,807.15	2,876.96	3,009.32	3,009.32	3,009.32	3,009.32	3,009.32
Grades 9-12	5,015.86	5,109.40	5,271.62	5,271.62	5,271.62	5,271.62	5,271.62
Total Actual ADA	18,897.82	19,051.65	19,294.49	19,294.49	19,294.49	19,294.49	19,294.49
Funded Difference (Funded ADA less Actual ADA)	-	-	-	-	-	-	-

Minimum Proportionality Percentage (MPP)							
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 19,235,091	\$ 37,420,585	\$ 43,751,767	\$ 48,135,144	\$ 50,058,699	\$ 50,058,699	\$ 50,058,699
Current year Minimum Proportionality Percentage (MPP)	14.76%	26.25%	29.78%	31.87%	32.62%	32.62%	32.62%

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year:	2014-2015	Gender:	ALL	Created Date:	01-20-2015
View:	SNAPSHOT	School Type:	ALL		
As Of:	Fall1 - 10/1/2014	School:	ALL	LEA:	Madera Unified

Non-Charter School(s)

School Code	School Name	Total Enrollment	Free/Reduced Meal Eligibility Counts Based On:					Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
			Free & Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification					
6107122	Alpha Elementary	762	718	1	7	13	358	718	261	722	3	722
6105951	Berenda Elementary	824	684	2	2	2	169	685	187	697	2	697
0110957	Cesar Chavez Elementary	803	772	2	5	32	350	772	396	781	2	781
6023949	Dixieland Elementary	298	264	1	0	26	90	264	109	267	0	267
0129544	Eastin Arcola	269	244	0	2	61	102	248	144	251	3	251
2035640	Furman (Duane E.) High	132	98	3	1	0	41	101	8	104	0	104
6023964	George Washington Elementary	799	795	0	1	35	446	797	556	798	0	798
6023972	Howard Elementary	571	439	1	4	2	91	439	81	445	2	445
0109694	Jack G. Desmond Middle	854	795	5	4	18	271	796	156	801	3	801
6023980	James Madison Elementary	648	637	0	3	12	399	638	348	639	1	639
6023998	James Monroe Elementary	776	768	2	4	18	426	770	446	770	3	770
6024004	John Adams Elementary	792	598	3	1	5	184	599	86	604	4	604
0113050	John J. Pershing Elementary	868	812	5	8	22	339	814	379	824	6	824
6024012	La Vina Elementary	273	263	0	0	4	114	263	153	267	0	267
6112312	Lincoln Elementary	820	531	8	1	0	133	537	139	560	2	560
2035707	Madera High	2179	1635	3	9	56	435	1652	194	1656	3	1656
0110965	Madera South High	2832	2548	9	13	134	822	2555	453	2567	4	2567
2065243	Madera Unified	0	0	0	0	0	0	0	0	0	0	0
6112973	Martin Luther King Jr. Middle	918	889	9	4	66	365	889	244	889	0	889
6024020	Millview Elementary	873	860	5	0	38	429	861	488	863	3	863
0123414	Mountain Vista Educational Center	17	17	0	0	0	1	17	8	17	0	17

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

CALPADS
California State Public Achievement Data System

1.17 - FRPM/English Learner/Foster Youth - Count												
0123620	Mountain Vista High	171	155	1	3	10	56	156	46	158	1	158
0109702	Nishimoto Elementary	866	820	5	11	22	373	827	407	830	2	830
0000001	NPS School Group for Madera	0	0	0	0	0	0	0	0	0	0	0
0116970	Parkwood Elementary	723	681	5	7	20	291	682	250	691	1	691
6024046	Sierra Vista Elementary	808	794	7	5	68	413	796	533	800	2	800
6024053	Thomas Jefferson Middle	899	745	3	6	9	236	747	116	751	6	751
TOTAL - Selected Schools		19775	17562	80	101	673	6934	17623	6188	17752	53	17752

Charter School(s)												
Free/Reduced Meal Eligibility Counts Based On:												
School Code	School Name	Total Enrollment	Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
TOTAL - Selected Schools		0	0	0	0	0	0	0	0	0	0	0
TOTAL LEA		19775	17562	80	101	673	6934	17623	6188	17752	53	17752
<p>This report includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.</p> <p>Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.</p> <p>(1) Foster Placement students are eligible for Free Meals; Foster Family Maintenance students are not necessarily eligible for Free Meals but are counted as part of LCFF qualifying population.</p> <p>(2) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).</p> <p>(3) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.</p> <p>(4) FRPM/EL/Foster Youth Total will always equal enrollment count for Juvenile Court schools</p>												
Grade:	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade					Ethnicity/Race:	ALL		5 - 17 Year Olds:	All		

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The data on this report is filtered by the user selections that appear on the last page of this report.

Summary: 2015-16 Enrollment and Staffing Projections

School Site	2014 CBEDS	2015 CBEDS	Change +/-	2014 Reg. Ed. Staff	2015 Reg. Ed. Staff	Change +/-	2014 Special Ed. Staff	2015 Special Ed. Staff	Change +/-	Extra Staff Needed TOTAL	Rooms Needed for 2015-16
Adams	794	788	-6	28.00	28.00	0.00	2.00	2.00	0.00	0.00	0
Alpha	761	771	10	28.00	28.00	0.00	3.00	3.00	0.00	0.00	0
Berenda	824	831	7	29.00	30.00	1.00	2.00	2.00	0.00	1.00	0
Chavez	806	822	16	29.00	29.00	0.00	3.00	2.00	-1.00	-1.00	0
Dixieland	298	298	0	12.00	13.00	1.00	1.00	1.00	0.00	1.00	0
Eastin-Arcola	272	275	3	11.00	11.00	0.00	1.00	1.00	0.00	0.00	0
Howard	571	562	-9	19.00	20.00	1.00	2.00	2.00	0.00	1.00	0
La Vina	274	264	-10	12.00	12.00	0.00	1.00	1.00	0.00	0.00	0
Lincoln	820	822	2	30.00	31.00	1.00	3.00	3.00	0.00	1.00	0
Madison	648	660	12	25.00	24.00	-1.00	2.00	3.00	1.00	0.00	0
Millview	873	870	-3	34.00	33.00	-1.00	2.00	2.00	0.00	-1.00	-1
Monroe	777	781	4	30.00	30.00	0.00	2.00	2.00	0.00	0.00	0
Nishimoto	868	864	-4	31.00	31.00	0.00	2.00	2.00	0.00	0.00	0
Parkwood	724	720	-4	27.00	26.00	-1.00	2.00	3.00	1.00	0.00	0
Pershing	868	865	-3	30.00	30.00	0.00	6.00	6.00	0.00	0.00	0
Sierra Vista	810	814	4	31.00	31.00	0.00	1.50	1.50	0.00	0.00	0
Washington	799	810	11	29.00	30.00	1.00	1.00	1.00	0.00	1.00	1
Elementary Totals	11787	11817	30	435.00	437.00	2.00	36.50	37.50	1.00	3.00	---
Desmond	854	877	23	30.70	32.10	1.40	6.00	6.00	0.00	1.40	0
Jefferson	900	822	-78	34.40	30.20	-4.20	5.00	5.00	0.00	-4.20	0
King	921	995	74	32.50	37.30	4.80	5.00	5.00	0.00	4.80	0
Middle School Totals	2675	2694	19	97.60	99.60	2.00	16.00	16.00	0.00	2.00	---
Madera High School ²	2187	2216	29	73.00	78.10	5.10	12.00	12.00	0.00	5.10	0
Madera South High School ³	2844	2949	105	94.60	103.10	8.50	14.40	18.40	4.00	12.50	0
Furman High	136	150	14	7.00	6.00	-1.00	1.10	1.10	0.00	-1.00	0
Mountain Vista	177	175	-2	9.00	10.00	1.00	2.00	2.00	0.00	1.00	0
Ripperdan	0	60	60	2.00	4.00	2.00	0.00	0.60	0.60	2.60	
High School Totals	5344	5549	205	185.60	201.20	15.60	29.50	34.10	4.60	20.20	---
Adult Transition Program	17	17	0	0.00	0.00	0.00	2.00	2.00	0.00	0.00	0
Sherman Thomas	0	0	0	0.00	0.00	0.00	1.15	1.15	0.00	0.00	0
ETAA	0	0	0	0.00	0.00	0.00	0.25	0.25	0.00	0.00	0
Adult School	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
Preschool ⁴	0	0	0	0.00	0.00	0.00	3.00	4.00	1.00	1.00	0
Adaptive PE	0	0	0	0.00	0.00	0.00	1.00	1.00	0.00	0.00	0
District TSA	0	0	0	0.00	0.00	0.00	0.00	1.00	1.00	1.00	0
Other Totals	17	17	0	0.00	0.00	0.00	7.40	9.40	2.00	2.00	---
TOTAL	19823	20077	254	718.20	737.80	19.60	89.40	97.00	7.60	27.20	0

Projection assumes the following: TK-3 staffing at 24.6781:1 and 4th-12th grades at 35:1; no 5/6 or 7/8 splits.

Projection assumes Transitional Kindergarten for Sep. thru Nov. birthdays for 2014-15 and 2015-16 enrollment years.

Projection assumes all students from Pershing and Monroe feed into Desmond for 2015-16. ***No other boundary changes in 2015-16.***

¹ Count does not include QEIA staffing for 2014-15 (MLK = 4.0); No QEIA for 2015-16

² Count does include 1 FTE at MHS for CAHSEE in 2014/15 and 2015/16.

³ Count does include 1 FTE for MSHS for CAHSEE in 2014/15 and 2015/16.

⁴ Preschool FTEs located at Alpha, Madison, Berenda, and Sierra Vista.

SPECIAL FUNDS INDEX

TITLE OF FUND	Fund Number	Page Number
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ADULT EDUCATION - FUND 11
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15		2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:				II		
Revenue Limit	\$ -	\$ -	\$ -	II	\$ -	\$ -
Federal	200,303	200,303	167,815	II	163,811	163,811
Other State	50,738	48,956	58,686	II	48,956	48,956
Other Local	329,736	295,135	397,646	II	104,040	104,040
TOTAL REVENUES	\$ 580,777	\$ 544,394	\$ 624,147	II	\$ 316,807	\$ 316,807
EXPENDITURES:				II		
Certificated Salaries	\$ 392,526	\$ 418,229	\$ 532,797	II	\$ 516,144	\$ 516,144
Classified Salaries	235,874	244,902	242,985	II	263,709	263,709
Employee Benefits	195,809	217,438	244,446	II	266,523	266,523
Books and Supplies	72,088	108,813	262,233	II	19,394	19,394
Services/Other Operating	85,881	145,826	194,376	II	115,101	115,101
Capital Outlay	1,055	-	-	II	-	-
Other Outgoing	-	-	-	II	-	-
Interprogram/Interfund Support	10,220	9,186	11,171	II	255	255
TOTAL EXPENDITURES	\$ 993,454	\$ 1,144,394	\$ 1,488,008	II	\$ 1,181,126	\$ 1,181,126
EXCESS (DEFICIENCY)	\$ (412,676)	\$ (600,000)	\$ (863,861)	II	\$ (864,319)	\$ (864,319)
OTHER FINANCING SOURCES/USES:				II		
Interfund Transfers In	\$ 600,000	\$ 600,000	\$ 601,035	II	\$ 600,000	\$ 600,000
Interfund transfers Out	(9,576)	-	-	II	-	-
Other Sources/Uses	-	-	-	II	-	-
Contributions to Restricted Programs	-	-	-	II	-	-
Transfers of Restricted Balances	-	-	-	II	-	-
Flexibility Transfers	-	-	-	II	-	-
TOTAL FINANCING SOURCES/USES	\$ 590,424	\$ 600,000	\$ 601,035	II	\$ 600,000	\$ 600,000
NET INCREASE IN FUND BALANCE	\$ 177,748	\$ -	\$ (262,826)	II	\$ (264,319)	\$ (264,319)
BEGINNING FUND BALANCE, JULY 1	\$ 758,816	\$ 584,285	\$ 936,564	II	\$ 673,738	\$ 673,738
Adjustment of Prior Year Appropriations	-	-	-	II	-	-
Adjustments - Other	-	-	-	II	-	-
RESTATED FUND BALANCE, JULY 1	\$ 758,816	\$ 584,285	\$ 936,564	II	\$ 673,738	\$ 673,738
ENDING BALANCE, JUNE 30	\$ 936,564	\$ 584,285	\$ 673,738	II	\$ 409,419	\$ 409,419
Nonspendable: Revolving Cash	\$ 2,000	\$ 2,000	\$ 2,000	II	\$ 2,000	\$ 2,000
Restricted				II		
- Adult Secondary Ed	2,295	-	-	II	-	-
- Carryover	-	-	-	II	-	-
Assigned: C/O - other				II		
Committed:				II		
Adult Education Program	\$ 932,270	\$ 582,285	\$ 671,738	II	\$ 407,419	\$ 407,419
G.A.S.B. 16 Va Accrual				II		
Other Commitments				II		
Reserve for Economic Uncertainty - 3%	\$ -	\$ -	\$ -	II	\$ -	\$ -
Unassigned/Unappropriated Amount	\$ -	\$ -	\$ -	II	\$ -	\$ -

CHILD DEVELOPMENT - FUND 12
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	1,518,927	1,423,867	1,964,546	1,945,982	1,945,982
Other Local	187,191	110,530	89,881	85,437	85,437
TOTAL REVENUES	\$ 1,706,118	\$ 1,534,397	\$ 2,054,427	\$ 2,031,419	\$ 2,031,419
EXPENDITURES:					
Certificated Salaries	\$ 600,277	\$ 617,908	\$ 621,039	\$ 671,932	\$ 671,932
Classified Salaries	423,980	328,512	467,400	428,155	428,155
Employee Benefits	425,504	435,639	413,704	449,630	449,630
Books and Supplies	121,395	19,375	453,209	322,512	322,512
Services/Other Operating	32,838	36,049	51,705	33,049	33,049
Capital Outlay	-	-	-	-	-
Other Outgoing	33,735	33,735	33,735	33,735	33,735
Interprogram/Interfund Support	79,889	63,179	85,615	92,406	92,406
TOTAL EXPENDITURES	\$ 1,717,619	\$ 1,534,397	\$ 2,126,407	\$ 2,031,419	\$ 2,031,419
EXCESS (DEFICIENCY)	\$ (11,500)	\$ -	\$ (71,980)	\$ -	\$ -
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ 9,689	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	(1,035)	-	-
Other Sources/Uses	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 9,689	\$ -	\$ (1,035)	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (1,811)	\$ -	\$ (73,015)	\$ -	\$ -
BEGINNING FUND BALANCE, JULY 1	\$ 74,826	\$ -	\$ 73,015	\$ 0	\$ 0
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATEd FUND BALANCE, JULY 1	\$ 74,826	\$ -	\$ 73,015	\$ 0	\$ 0
ENDING BALANCE, JUNE 30	\$ 73,015	\$ -	\$ 0	\$ 0	\$ 0
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
- Child Development Program	\$ 73,015	\$ -	\$ -	\$ -	\$ -
Assigned: C/O - other	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	-	-	0	0	0

CAFETERIA - FUND 13
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	9,619,753	9,291,299	9,752,917	9,477,126	9,477,126
Other State	708,366	735,727	735,727	750,441	750,441
Other Local	812,043	838,782	970,682	833,667	833,667
TOTAL REVENUES	\$ 11,140,162	\$ 10,865,808	\$ 11,459,326	\$ 11,061,234	\$ 11,061,234
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	2,650,279	2,961,980	2,909,033	2,989,480	2,989,480
Employee Benefits	1,530,376	1,648,830	1,657,279	1,748,325	1,748,325
Books and Supplies	6,573,927	5,706,447	6,493,229	5,973,948	5,973,948
Services/Other Operating	364,255	441,868	464,333	470,162	470,162
Capital Outlay	57,962	150,000	435,000	150,000	150,000
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	568,173	483,085	500,515	544,559	544,559
TOTAL EXPENDITURES	\$ 11,744,972	\$ 11,392,210	\$ 12,459,389	\$ 11,876,474	\$ 11,876,474
EXCESS (DEFICIENCY)	\$ (604,811)	\$ (526,402)	\$ (1,000,063)	\$ (815,240)	\$ (815,240)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ 1,000	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ 1,000	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (604,811)	\$ (526,402)	\$ (999,063)	\$ (815,240)	\$ (815,240)
BEGINNING FUND BALANCE, JULY 1	\$ 5,316,919	\$ 5,485,770	\$ 4,986,230	\$ 3,987,167	\$ 3,987,167
Adjustment of Prior Year Appropriations	274,121	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 5,591,040	\$ 5,485,770	\$ 4,986,230	\$ 3,987,167	\$ 3,987,167
ENDING BALANCE, JUNE 30	\$ 4,986,230	\$ 4,959,368	\$ 3,987,167	\$ 3,171,927	\$ 3,171,927
Nonspendable: Revolving Cash, Stores	\$ 269,677	\$ 291,814	\$ 478,648	\$ 478,648	\$ 478,648
Restricted					
- Carryover	-	-	-	-	-
- Child Nutrition Program	4,680,701	4,612,669	3,472,666	2,657,426	2,657,426
- G.A.S.B. 16 Va Accrual	35,852	54,886	35,852	35,852	35,852
Other Commitments:					
Unassigned/Unappropriated Amount	-	-	-	-	-

DEFERRED MAINTENANCE - FUND 14
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,324	1,000	3,000	-	-
TOTAL REVENUES	\$ 1,324	\$ 1,000	\$ 3,000	\$ -	\$ -
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	5,444	-	-	-	-
Services/Other Operating	298,446	1,260,231	362,620	-	-
Capital Outlay	576,221	-	900,811	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 880,111	\$ 1,260,231	\$ 1,263,431	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ (878,787)	\$ (1,259,231)	\$ (1,260,431)	\$ -	\$ -
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ 667,218	\$ 1,260,231	\$ 1,260,231	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 667,218	\$ 1,260,231	\$ 1,260,231	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (211,569)	\$ 1,000	\$ (200)	\$ -	\$ -
BEGINNING FUND BALANCE, JULY 1	\$ 211,769	\$ 808	\$ 200	\$ 0	\$ 0
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 211,769	\$ 808	\$ 200	\$ 0	\$ 0
ENDING BALANCE, JUNE 30	\$ 200	\$ 1,808	\$ 0	\$ 0	\$ 0
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
Committed: Deferred Maintenance	200	1,808	0	0	0
Assigned: G.A.S.B. 16 Va Accrual	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

Note: Fund 14 will be closed at the end of 2014-15, Capital Projects (Deferred Maintenance) will be coded to Fund 40 starting in 2015-16.

BUILDING FUND/G.O. BOND PROCEEDS - FUND 21
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	49,492	64,250	4,502,806	64,250	64,250
TOTAL REVENUES	\$ 49,492	\$ 64,250	\$ 4,502,806	\$ 64,250	\$ 64,250
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 49,492	\$ 64,250	\$ 4,502,806	\$ 64,250	\$ 64,250
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 35	(106,889)	-	(15,140,043)	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (106,889)	\$ -	\$ (15,140,043)	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (57,398)	\$ 64,250	\$ (10,637,237)	\$ 64,250	\$ 64,250
BEGINNING FUND BALANCE, JULY 1	\$ 13,669,657	\$ 3,102,713	\$ 13,612,260	\$ 2,975,023	\$ 2,975,023
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 13,669,657	\$ 3,102,713	\$ 13,612,260	\$ 2,975,023	\$ 2,975,023
ENDING BALANCE, JUNE 30	\$ 13,612,260	\$ 3,166,963	\$ 2,975,023	\$ 3,039,273	\$ 3,039,273
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
- Restricted for New Construction	13,612,260	3,166,963	2,975,023	3,039,273	3,039,273
Assigned: G.A.S.B. 16 Va Accrual	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

CAPITAL FACILITIES FUND/DEVELOPERS FEES - FUND 25
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,869,977	2,020,000	2,030,000	2,020,000	2,020,000
TOTAL REVENUES	\$ 1,869,977	\$ 2,020,000	\$ 2,030,000	\$ 2,020,000	\$ 2,020,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	89,443	113,782	-	-	-
Employee Benefits	39,113	52,349	-	-	-
Books and Supplies	24,768	-	-	-	-
Services/Other Operating	71,313	-	7,550	-	-
Capital Outlay	551,191	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 775,828	\$ 166,131	\$ 7,550	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 1,094,149	\$ 1,853,869	\$ 2,022,450	\$ 2,020,000	\$ 2,020,000
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 01, 56	(619,172)	(569,146)	(653,706)	(402,063)	(402,063)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (619,172)	\$ (569,146)	\$ (653,706)	\$ (402,063)	\$ (402,063)
NET INCREASE IN FUND BALANCE	\$ 474,977	\$ 1,284,723	\$ 1,368,744	\$ 1,617,937	\$ 1,617,937
BEGINNING FUND BALANCE, JULY 1	\$ 4,425,817	\$ 5,008,552	\$ 4,900,794	\$ 6,269,538	\$ 6,269,538
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 4,425,817	\$ 5,008,552	\$ 4,900,794	\$ 6,269,538	\$ 6,269,538
ENDING BALANCE, JUNE 30	\$ 4,900,794	\$ 6,293,275	\$ 6,269,538	\$ 7,887,475	\$ 7,887,475
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
Assigned: New Construction	4,900,794	6,293,275	6,269,538	7,887,475	7,887,475
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

REDEVELOPMENT AGENCY - FUND 27
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	603,194	722,917	723,417	802,277	802,277
TOTAL REVENUES	\$ 603,194	\$ 722,917	\$ 723,417	\$ 802,277	\$ 802,277
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 603,194	\$ 722,917	\$ 723,417	\$ 802,277	\$ 802,277
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out - Fund 56	(678,094)	(721,717)	(721,717)	(801,077)	(801,077)
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (678,094)	\$ (721,717)	\$ (721,717)	\$ (801,077)	\$ (801,077)
NET INCREASE IN FUND BALANCE	\$ (74,900)	\$ 1,200	\$ 1,700	\$ 1,200	\$ 1,200
BEGINNING FUND BALANCE, JULY 1	\$ 299,911	\$ 301,111	\$ 225,012	\$ 226,712	\$ 226,712
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 299,911	\$ 301,111	\$ 225,012	\$ 226,712	\$ 226,712
ENDING BALANCE, JUNE 30	\$ 225,012	\$ 302,311	\$ 226,712	\$ 227,912	\$ 227,912
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned: New Construction	225,012	302,311	226,712	227,912	227,912
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

COUNTY SCHOOLS FACILITIES FUND - FUND 35
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	25,076	-	-
Other Local	13,938	20,000	20,000	20,000	20,000
TOTAL REVENUES	\$ 13,938	\$ 20,000	\$ 45,076	\$ 20,000	\$ 20,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	3,400	49,477	-	-	-
Employee Benefits	2,026	24,450	-	-	-
Books and Supplies	2,082	-	1,995	-	-
Services/Other Operating	21,738	-	95,276	-	-
Capital Outlay	96,810	-	18,109,665	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 126,056	\$ 73,927	\$ 18,206,936	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ (112,119)	\$ (53,927)	\$ (18,161,860)	\$ 20,000	\$ 20,000
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 21 & 25	\$ 106,889	\$ -	\$ 15,224,603	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 106,889	\$ -	\$ 15,224,603	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (5,229)	\$ (53,927)	\$ (2,937,257)	\$ 20,000	\$ 20,000
BEGINNING FUND BALANCE, JULY 1	\$ 3,828,198	\$ 869,455	\$ 3,822,969	\$ 885,712	\$ 885,712
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 3,828,198	\$ 869,455	\$ 3,822,969	\$ 885,712	\$ 885,712
ENDING BALANCE, JUNE 30	\$ 3,822,969	\$ 815,528	\$ 885,712	\$ 905,712	\$ 905,712
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	2,759,747	-	-	-	-
-	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned: Building Projects	1,063,222	815,528	885,712	905,712	905,712
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

SPECIAL RESERVE-Capital Outlay - FUND 40
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	2,753	5,000	20,000	10,000	10,000
TOTAL REVENUES	\$ 2,753	\$ 5,000	\$ 20,000	\$ 10,000	\$ 10,000
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	9,851	-	-
Services/Other Operating	49,997	-	213,465	-	-
Capital Outlay	75,317	-	2,777,461	1,728,251	1,728,251
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 125,314	\$ -	\$ 3,000,777	\$ 1,728,251	\$ 1,728,251
EXCESS (DEFICIENCY)	\$ (122,561)	\$ 5,000	\$ (2,980,777)	\$ (1,718,251)	\$ (1,718,251)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ 4,079,959	\$ 1,363,315	\$ 1,363,315	\$ 2,155,026	\$ 2,155,026
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 4,079,959	\$ 1,363,315	\$ 1,363,315	\$ 2,155,026	\$ 2,155,026
NET INCREASE IN FUND BALANCE	\$ 3,957,398	\$ 1,368,315	\$ (1,617,462)	\$ 436,775	\$ 436,775
BEGINNING FUND BALANCE, JULY 1	\$ 761,145	\$ 3,268,261	\$ 4,718,543	\$ 3,101,081	\$ 3,101,081
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 761,145	\$ 3,268,261	\$ 4,718,543	\$ 3,101,081	\$ 3,101,081
ENDING BALANCE, JUNE 30	\$ 4,718,543	\$ 4,636,576	\$ 3,101,081	\$ 3,537,856	\$ 3,537,856
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -
- Carryover	-	-	-	-	-
Assigned: Capital Outlay Projects	4,718,543	4,636,576	3,101,081	3,537,856	3,537,856
Building Projects	-	-	-	-	-
Other Commitments	-	-	-	-	-
Unassigned/Unappropriated Amount	-	-	-	-	-

SPECIAL RESERVE-BUILDING - FUND 41
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	991	1,500	1,500	1,500	1,500
TOTAL REVENUES	\$ 991	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 991	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - GF	\$ -	\$ 12,269,835	\$ 9,769,835	\$ 8,053,160	\$ 9,303,160
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ 12,269,835	\$ 9,769,835	\$ 8,053,160	\$ 9,303,160
NET INCREASE IN FUND BALANCE	\$ 991	\$ 12,271,335	\$ 9,771,335	\$ 8,054,660	\$ 9,304,660
BEGINNING FUND BALANCE, JULY 1	\$ 273,614	\$ 275,114	\$ 274,605	\$ 10,045,940	\$ 10,045,940
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 273,614	\$ 275,114	\$ 274,605	\$ 10,045,940	\$ 10,045,940
ENDING BALANCE, JUNE 30	\$ 274,605	\$ 12,546,449	\$ 10,045,940	\$ 18,100,600	\$ 19,350,600
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Carryover	-	-	-	-	-
Assigned: Capital Outlay Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Building Projects	274,605	12,546,449	10,045,940	18,100,600	19,350,600
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

C.O.P. DEBT SERVICE - FUND 56
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	1,600	2,500	2,500	2,500	2,500
TOTAL REVENUES	\$ 1,600	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	862,884	1,270,863	1,560,759	1,183,140	1,183,140
Interprogram/interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 862,884	\$ 1,270,863	\$ 1,560,759	\$ 1,183,140	\$ 1,183,140
EXCESS (DEFICIENCY)	\$ (861,285)	\$ (1,268,363)	\$ (1,558,259)	\$ (1,180,640)	\$ (1,180,640)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fund 25, 27	\$ 1,260,816	\$ 1,270,863	\$ 1,270,863	\$ 1,183,140	\$ 1,183,140
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 1,260,816	\$ 1,270,863	\$ 1,270,863	\$ 1,183,140	\$ 1,183,140
NET INCREASE IN FUND BALANCE	\$ 399,531	\$ 2,500	\$ (287,396)	\$ 2,500	\$ 2,500
BEGINNING FUND BALANCE, JULY 1	\$ 609,538	\$ 612,038	\$ 1,009,069	\$ 721,673	\$ 721,673
Adjustment of Prior Year Appropriations	-	-	-	-	-
Audit Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 609,538	\$ 612,038	\$ 1,009,069	\$ 721,673	\$ 721,673
ENDING BALANCE, JUNE 30	\$ 1,009,069	\$ 614,538	\$ 721,673	\$ 724,173	\$ 724,173
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted					
- Debt Service Payments	1,009,069	614,538	721,673	724,173	724,173
Assigned: Debt Service	-	-	-	-	-
Other Commitments					
Unassigned/Unappropriated Amount	-	-	-	-	-

FOUNDATION TRUST-SCHOLARSHIP - FUND 73
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	230	400	400	400	400
TOTAL REVENUES	\$ 230	\$ 400	\$ 400	\$ 400	\$ 400
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	9,000	-	20,327	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ 9,000	\$ -	\$ 20,327	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ (8,770)	\$ 400	\$ (19,927)	\$ 400	\$ 400
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ (8,770)	\$ 400	\$ (19,927)	\$ 400	\$ 400
BEGINNING FUND BALANCE, JULY 1	\$ 67,748	\$ 39,050	\$ 58,978	\$ 39,051	\$ 39,051
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 67,748	\$ 39,050	\$ 58,978	\$ 39,051	\$ 39,051
ENDING BALANCE, JUNE 30	\$ 58,978	\$ 39,450	\$ 39,051	\$ 39,451	\$ 39,451
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted Net Assets	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650	\$ 38,650
Unrestricted Net Assets	20,328	800	401	801	801
Lorraine Thompson	\$ 1,671	\$ 480	\$ 81	\$ 481	\$ 481
School of Science & Health	\$ 43	\$ -	\$ -	\$ -	\$ -
Cadenazzi Roberts Science	\$ 603	\$ 8	\$ 8	\$ 8	\$ 8
Berry - Robotics Scholarship	\$ -	\$ -	\$ -	\$ -	\$ -
Madera Lions Club	\$ 18,011	\$ 312	\$ 312	\$ 312	\$ 312

FOUNDATION TRUST-MEMORIAL SCHOLARSHIP - FUND 75
2015-16 Adopted Budget

	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Revised Bgt 04/30/15	2015-16 Preliminary Budget	2015-16 Adopted Budget
REVENUES:					
Revenue Limit	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-
Other State	-	-	-	-	-
Other Local	8	15	15	15	15
TOTAL REVENUES	\$ 8	\$ 15	\$ 15	\$ 15	\$ 15
EXPENDITURES:					
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
Classified Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services/Other Operating	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgoing	-	-	-	-	-
Interprogram/Interfund Support	-	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY)	\$ 8	\$ 15	\$ 15	\$ 15	\$ 15
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund transfers Out	-	-	-	-	-
Other Sources/Uses	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ -	\$ -	\$ -	\$ -	\$ -
NET INCREASE IN FUND BALANCE	\$ 8	\$ 15	\$ 15	\$ 15	\$ 15
BEGINNING FUND BALANCE, JULY 1	\$ 2,321	\$ 2,336	\$ 2,329	\$ 2,344	\$ 2,344
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 2,321	\$ 2,336	\$ 2,329	\$ 2,344	\$ 2,344
ENDING BALANCE, JUNE 30	\$ 2,329	\$ 2,351	\$ 2,344	\$ 2,359	\$ 2,359
COMPONENTS OF ENDING NET ASSETS					
Capital Assets Net of Related Debt	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted - Net Assets	-	-	-	-	-
Memorial Scholarship Fund	\$ 2,329	\$ 2,351	\$ 2,344	\$ 2,359	\$ 2,359

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: Madera Unified School District

Date: June 20, 2015

Place: Madera Unified School District

Date: May 26, 2015

Time: 06:00 PM

Adoption Date: June 23, 2015

Signed: Robert E. Danblom

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

Contact person for additional information on the budget reports:

Name: Teri Bradshaw

Telephone: (559) 675-4500, ext 208

Title: Director of Fiscal Services

E-mail: teribradshaw@maderausd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 09, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

Signed Robert E. Barclay
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Jun 23, 2015

For additional information on this certification, please contact:

Name: Teri Bradshaw
Title: Director of Fiscal Services
Telephone: (559) 675-4500, ext. 208
E-mail: teribradshaw@maderausd.org

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources	8010-8099		152,789,147.00	0.00	152,789,147.00	183,184,727.00	0.00	183,184,727.00	19.9%
2) Federal Revenue	8100-8299		81,854.00	15,985,658.00	16,067,512.00	0.00	12,509,195.00	12,509,195.00	-22.1%
3) Other State Revenue	8300-8599		4,669,843.00	4,064,123.00	8,733,966.00	3,355,992.00	2,480,363.00	5,836,355.00	-33.2%
4) Other Local Revenue	8600-8799		1,526,401.00	4,997,749.00	6,524,150.00	1,045,846.00	3,945,054.00	4,990,900.00	-23.5%
5) TOTAL, REVENUES			159,067,245.00	25,047,530.00	184,114,775.00	187,586,565.00	18,934,612.00	206,521,177.00	12.2%
B. EXPENDITURES									
1) Certificated Salaries	1000-1999		66,890,619.00	10,643,603.00	77,534,222.00	74,996,965.00	10,388,097.00	85,385,062.00	10.1%
2) Classified Salaries	2000-2999		17,360,930.00	4,688,473.00	22,049,403.00	20,788,420.00	4,915,569.00	25,703,989.00	16.6%
3) Employee Benefits	3000-3999		33,481,828.00	6,408,692.00	39,890,520.00	38,786,005.00	6,876,892.00	45,662,897.00	14.5%
4) Books and Supplies	4000-4999		6,658,864.00	8,959,157.00	15,618,021.00	11,369,578.00	4,880,702.00	16,250,280.00	4.0%
5) Services and Other Operating Expenditures	5000-5999		8,980,881.00	8,048,815.00	17,029,696.00	10,185,330.00	5,566,936.00	15,752,266.00	-7.5%
6) Capital Outlay	6000-6999		1,402,910.00	1,927,257.00	3,330,167.00	2,786,754.00	255,600.00	3,042,354.00	-8.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499		2,457,608.00	519,187.00	2,976,795.00	2,873,533.00	519,187.00	3,392,720.00	14.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		(1,556,763.00)	959,462.00	(597,301.00)	(1,297,274.00)	660,054.00	(637,220.00)	6.7%
9) TOTAL, EXPENDITURES			135,676,877.00	42,154,646.00	177,831,523.00	160,489,311.00	34,063,037.00	194,552,348.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,390,368.00	(17,107,116.00)	6,283,252.00	27,097,254.00	(15,128,425.00)	11,968,829.00	90.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out	7600-7629		11,734,150.00	1,260,231.00	12,994,381.00	9,903,160.00	2,155,026.00	12,058,186.00	-7.2%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	35,585.00	35,585.00	0.00	0.00	0.00	-100.0%
b) Uses	7630-7699		6,200.00	0.00	6,200.00	5,000.00	0.00	5,000.00	-19.4%
3) Contributions	8980-8999		(14,267,548.00)	14,267,548.00	0.00	(17,129,474.00)	17,129,474.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,987,898.00)	13,042,902.00	(12,944,996.00)	(27,017,634.00)	14,974,448.00	(12,043,186.00)	-7.0%

Description			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,597,530.00)	(4,064,214.00)	(6,661,744.00)	79,620.00	(153,977.00)	(74,357.00)	-98.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,139,066.15	4,512,708.76	45,651,774.91	38,541,536.15	448,494.76	38,990,030.91	-14.6%
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)			41,139,066.15	4,512,708.76	45,651,774.91	38,541,536.15	448,494.76	38,990,030.91	-14.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,139,066.15	4,512,708.76	45,651,774.91	38,541,536.15	448,494.76	38,990,030.91	-14.6%
2) Ending Balance, June 30 (E + F1e)			38,541,536.15	448,494.76	38,990,030.91	38,621,156.15	294,517.76	38,915,673.91	-0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	597,859.36	0.00	597,859.36	597,859.36	0.00	597,859.36	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	448,496.18	448,496.18	0.00	294,519.18	294,519.18	-34.3%
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	6,566,971.98	0.00	6,566,971.98	5,884,758.98	0.00	5,884,758.98	-10.4%
Technology Infrastructure - RS 0000	0000	9780				2,340,114.00		2,340,114.00	
Textbooks - RS 0000	0000	9780				1,112,642.00		1,112,642.00	
Mandated/Common Core - One Time Funding - RS 00510	00510	9780				796,391.00		796,391.00	
District Safety Program - RS 0150	0000	9780				19,514.00		19,514.00	
GASB 16 - Vacation Accrual	0000	9780				390,117.00		390,117.00	
Textbooks - Lottery RS 1100	1100	9780				1,225,980.98		1,225,980.98	
Equipment Replacement - RS 0170	0000	9780	333,077.00		333,077.00				
Technology Infrastructure - RS 0000	0000	9780	2,340,114.00		2,340,114.00				
Textbooks - RS 0000	0000	9780	1,112,642.00		1,112,642.00				
Mandated/Common Core - One Time Funding - RS 00510	00510	9780	1,125,527.00		1,125,527.00				
District Safety Program - RS 0150	0000	9780	39,514.00		39,514.00				
GASB 16 - Vacation Accrual	0000	9780	390,117.00		390,117.00				
Textbooks - Lottery RS 1100	1100	9780	1,225,980.98		1,225,980.98				
e) Unassigned/unappropriated									

			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)	
Description	Resource Codes	Object Codes							
Reserve for Economic Uncertainties		9789	5,724,963.13	0.00	5,724,963.13	6,198,466.02	0.00	6,198,466.02	8.3%
Unassigned/Unappropriated Amount		9790	25,626,741.68	(1.42)	25,626,740.26	25,915,071.79	(1.42)	25,915,070.37	1.1%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	31,615,970.59	2,531,489.83	34,147,460.42				
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	28,000.00	0.00	28,000.00				
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	23,435,542.24	3,791,484.09	27,227,026.33				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	135,957.12	0.00	135,957.12				
6) Stores		9320	597,859.36	0.00	597,859.36				
7) Prepaid Expenditures		9330	14,350.69	0.00	14,350.69				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			55,827,680.00	6,322,973.92	62,150,653.92				
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	14,675,967.37	1,222,912.85	15,898,880.22				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	12,646.48	0.00	12,646.48				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	587,352.31	587,352.31				
6) TOTAL, LIABILITIES			14,688,613.85	1,810,265.16	16,498,879.01				
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)			41,139,066.15	4,512,708.76	45,651,774.91				

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	112,105,750.00	0.00	112,105,750.00	141,427,819.00	0.00	141,427,819.00	26.2%
Education Protection Account State Aid - Current Year		8012	22,306,292.00	0.00	22,306,292.00	23,367,458.00	0.00	23,367,458.00	4.8%
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	274,961.00	0.00	274,961.00	274,961.00	0.00	274,961.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	21,897,548.00	0.00	21,897,548.00	22,089,499.00	0.00	22,089,499.00	0.9%
Unsecured Roll Taxes		8042	766,929.00	0.00	766,929.00	766,929.00	0.00	766,929.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	144,429.00	0.00	144,429.00	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,806,118.00)	0.00	(3,806,118.00)	(3,806,118.00)	0.00	(3,806,118.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	135,262.00	0.00	135,262.00	87,740.00	0.00	87,740.00	-35.1%
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			153,825,053.00	0.00	153,825,053.00	184,208,288.00	0.00	184,208,288.00	19.8%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,035,906.00)	0.00	(1,035,906.00)	(1,023,561.00)	0.00	(1,023,561.00)	-1.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
TOTAL, LCFF SOURCES			152,789,147.00	0.00	152,789,147.00	183,184,727.00	0.00	183,184,727.00	19.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,269,903.00	1,269,903.00	0.00	1,269,903.00	1,269,903.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	268.00	268.00	0.00	0.00	0.00	-100.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		8,592,208.00	8,592,208.00		7,115,245.00	7,115,245.00	-17.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		1,692,807.00	1,692,807.00		923,577.00	923,577.00	-45.4%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		820,720.00	820,720.00		519,495.00	519,495.00	-36.7%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3199, 4036-4126, 5510	8290		3,045,893.00	3,045,893.00		2,422,378.00	2,422,378.00	-20.5%
Vocational and Applied Technology Education	3500-3699	8290		233,797.00	233,797.00		198,597.00	198,597.00	-15.1%
Safe and Drug Free Schools	3700-3799	8290		270,062.00	270,062.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	81,854.00	60,000.00	141,854.00	0.00	60,000.00	60,000.00	-57.7%
TOTAL, FEDERAL REVENUE			81,854.00	15,985,658.00	16,067,512.00	0.00	12,509,195.00	12,509,195.00	-22.1%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		42,696.00	42,696.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,911,672.00	0.00	1,911,672.00	660,631.00	0.00	660,631.00	-65.4%
Lottery - Unrestricted and Instructional Materials		8560	2,718,171.00	776,600.00	3,494,771.00	2,655,361.00	705,330.00	3,360,691.00	-3.8%
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		1,780,312.00	1,780,312.00		1,749,855.00	1,749,855.00	-1.7%
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%

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)	
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		825,077.00	825,077.00		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	40,000.00	639,438.00	679,438.00	40,000.00	25,178.00	65,178.00	-90.4%
TOTAL, OTHER STATE REVENUE			4,669,843.00	4,064,123.00	8,733,966.00	3,355,992.00	2,480,363.00	5,836,355.00	-33.2%

			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)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631		20,007.00	0.00	20,007.00	10,000.00	0.00	10,000.00	-50.0%
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		43,871.00	0.00	43,871.00	30,000.00	0.00	30,000.00	-31.6%
Interest	8660		290,000.00	0.00	290,000.00	290,000.00	0.00	290,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		317,664.00	584,983.00	902,647.00	311,000.00	118,439.00	429,439.00	-52.4%
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%

			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)	
Description	Resource Codes	Object Codes							
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	854,859.00	628,847.00	1,483,706.00	404,846.00	0.00	404,846.00	-72.7%
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		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,783,919.00	3,783,919.00		3,826,615.00	3,826,615.00	1.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,526,401.00	4,997,749.00	6,524,150.00	1,045,846.00	3,945,054.00	4,990,900.00	-23.5%
TOTAL, REVENUES			159,067,245.00	25,047,530.00	184,114,775.00	187,586,565.00	18,934,612.00	206,521,177.00	12.2%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	53,645,038.00	8,185,601.00	61,830,639.00	58,606,062.00	7,578,269.00	66,184,331.00	7.0%
Certificated Pupil Support Salaries		1200	3,614,545.00	750,328.00	4,364,873.00	5,004,694.00	797,287.00	5,801,981.00	32.9%
Certificated Supervisors' and Administrators' Salaries		1300	7,217,575.00	1,096,591.00	8,314,166.00	8,305,212.00	1,286,249.00	9,591,461.00	15.4%
Other Certificated Salaries		1900	2,413,461.00	611,083.00	3,024,544.00	3,080,997.00	726,292.00	3,807,289.00	25.9%
TOTAL, CERTIFICATED SALARIES			66,890,619.00	10,643,603.00	77,534,222.00	74,996,965.00	10,388,097.00	85,385,062.00	10.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	637,679.00	2,430,311.00	3,067,990.00	1,556,780.00	2,597,604.00	4,154,384.00	35.4%
Classified Support Salaries		2200	7,460,299.00	1,523,582.00	8,983,881.00	8,405,559.00	1,652,444.00	10,058,003.00	12.0%
Classified Supervisors' and Administrators' Salaries		2300	1,166,997.00	125,677.00	1,292,674.00	1,507,355.00	131,595.00	1,638,950.00	26.8%
Clerical, Technical and Office Salaries		2400	6,711,698.00	542,547.00	7,254,245.00	7,666,730.00	533,926.00	8,200,656.00	13.0%
Other Classified Salaries		2900	1,384,257.00	66,356.00	1,450,613.00	1,651,996.00	0.00	1,651,996.00	13.9%
TOTAL, CLASSIFIED SALARIES			17,360,930.00	4,688,473.00	22,049,403.00	20,788,420.00	4,915,569.00	25,703,989.00	16.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	5,862,529.00	887,218.00	6,749,747.00	7,866,618.00	1,059,538.00	8,926,156.00	32.2%
PERS		3201-3202	1,884,908.00	519,777.00	2,404,685.00	2,185,937.00	548,592.00	2,734,529.00	13.7%
OASDI/Medicare/Alternative		3301-3302	2,481,429.00	545,649.00	3,027,078.00	2,704,410.00	537,838.00	3,242,248.00	7.1%
Health and Welfare Benefits		3401-3402	19,570,428.00	3,869,804.00	23,440,232.00	22,254,625.00	4,151,046.00	26,405,671.00	12.7%
Unemployment Insurance		3501-3502	51,419.00	7,562.00	58,981.00	47,485.00	7,517.00	55,002.00	-6.7%
Workers' Compensation		3601-3602	1,488,403.00	265,407.00	1,753,810.00	1,667,396.00	263,975.00	1,931,371.00	10.1%
OPEB, Allocated		3701-3702	1,695,084.00	303,173.00	1,998,257.00	1,889,440.00	299,162.00	2,188,602.00	9.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	447,628.00	10,102.00	457,730.00	170,094.00	9,224.00	179,318.00	-60.8%
TOTAL, EMPLOYEE BENEFITS			33,481,828.00	6,408,692.00	39,890,520.00	38,786,005.00	6,876,892.00	45,662,897.00	14.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,803,979.00	782,419.00	2,586,398.00	1,879,099.00	517,049.00	2,396,148.00	-7.4%
Books and Other Reference Materials		4200	3,314.00	303,272.00	306,586.00	1,000.00	4,000.00	5,000.00	-98.4%
Materials and Supplies		4300	4,335,802.00	6,412,483.00	10,748,285.00	9,175,259.00	4,296,153.00	13,471,412.00	25.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	515,069.00	1,460,983.00	1,976,052.00	313,520.00	63,500.00	377,020.00	-80.9%
Food		4700	700.00	0.00	700.00	700.00	0.00	700.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,658,864.00	8,959,157.00	15,618,021.00	11,369,578.00	4,880,702.00	16,250,280.00	4.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,938,675.00	4,938,675.00	0.00	3,898,372.00	3,898,372.00	-21.1%
Travel and Conferences		5200	336,382.00	833,127.00	1,169,509.00	1,066,570.00	90,368.00	1,156,938.00	-1.1%
Dues and Memberships		5300	39,111.00	9,320.00	48,431.00	40,983.00	4,200.00	45,183.00	-6.7%
Insurance		5400 - 5450	774,218.00	3,500.00	777,718.00	790,336.00	0.00	790,336.00	1.6%
Operations and Housekeeping Services		5500	3,115,101.00	48.00	3,115,149.00	3,180,516.00	0.00	3,180,516.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,259,678.00	339,358.00	1,599,036.00	1,306,988.00	309,700.00	1,616,688.00	1.1%
Transfers of Direct Costs		5710	(511,225.00)	511,225.00	0.00	(373,952.00)	373,952.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(83,209.00)	(39,109.00)	(122,318.00)	(77,387.00)	(36,239.00)	(113,626.00)	-7.1%
Professional/Consulting Services and Operating Expenditures		5800	3,763,118.00	1,430,298.00	5,193,416.00	3,852,490.00	926,513.00	4,779,003.00	-8.0%
Communications		5900	287,707.00	22,373.00	310,080.00	398,786.00	70.00	398,856.00	28.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,980,881.00	8,048,815.00	17,029,696.00	10,185,330.00	5,566,936.00	15,752,266.00	-7.5%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	354.00	354.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	10,000.00	10,000.00	New
Buildings and Improvements of Buildings		6200	60,940.00	221,581.00	282,521.00	0.00	7,000.00	7,000.00	-97.5%
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	222,413.00	1,576,198.00	1,798,611.00	173,677.00	203,600.00	377,277.00	-79.0%
Equipment Replacement		6500	1,119,557.00	129,124.00	1,248,681.00	2,613,077.00	35,000.00	2,648,077.00	112.1%
TOTAL, CAPITAL OUTLAY			1,402,910.00	1,927,257.00	3,330,167.00	2,786,754.00	255,600.00	3,042,354.00	-8.6%
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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	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	1,636,832.00	519,187.00	2,156,019.00	2,052,756.00	519,187.00	2,571,943.00	19.3%
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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	183,809.00	0.00	183,809.00	156,625.00	0.00	156,625.00	-14.8%
Other Debt Service - Principal		7439	616,967.00	0.00	616,967.00	644,152.00	0.00	644,152.00	4.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,457,608.00	519,187.00	2,976,795.00	2,873,533.00	519,187.00	3,392,720.00	14.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(959,462.00)	959,462.00	0.00	(660,054.00)	660,054.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(597,301.00)	0.00	(597,301.00)	(637,220.00)	0.00	(637,220.00)	6.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,556,763.00)	959,462.00	(597,301.00)	(1,297,274.00)	660,054.00	(637,220.00)	6.7%
TOTAL, EXPENDITURES			135,676,877.00	42,154,646.00	177,831,523.00	160,489,311.00	34,063,037.00	194,552,348.00	9.4%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & 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	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	11,133,150.00	0.00	11,133,150.00	9,303,160.00	2,155,026.00	11,458,186.00	2.9%
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	1,000.00	0.00	1,000.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	1,260,231.00	1,860,231.00	600,000.00	0.00	600,000.00	-67.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,734,150.00	1,260,231.00	12,994,381.00	9,903,160.00	2,155,026.00	12,058,186.00	-7.2%
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	35,585.00	35,585.00	0.00	0.00	0.00	-100.0%
(c) TOTAL, SOURCES			0.00	35,585.00	35,585.00	0.00	0.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	6,200.00	0.00	6,200.00	5,000.00	0.00	5,000.00	-19.4%
(d) TOTAL, USES			6,200.00	0.00	6,200.00	5,000.00	0.00	5,000.00	-19.4%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(14,267,548.00)	14,267,548.00	0.00	(17,129,474.00)	17,129,474.00	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			(14,267,548.00)	14,267,548.00	0.00	(17,129,474.00)	17,129,474.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,987,898.00)	13,042,902.00	(12,944,996.00)	(27,017,634.00)	14,974,448.00	(12,043,186.00)	-7.0%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	152,789,147.00	0.00	152,789,147.00	183,184,727.00	0.00	183,184,727.00	19.9%
2) Federal Revenue		8100-8299	81,854.00	15,985,658.00	16,067,512.00	0.00	12,509,195.00	12,509,195.00	-22.1%
3) Other State Revenue		8300-8599	4,669,843.00	4,064,123.00	8,733,966.00	3,355,992.00	2,480,363.00	5,836,355.00	-33.2%
4) Other Local Revenue		8600-8799	1,526,401.00	4,997,749.00	6,524,150.00	1,045,846.00	3,945,054.00	4,990,900.00	-23.5%
5) TOTAL, REVENUES			159,067,245.00	25,047,530.00	184,114,775.00	187,586,565.00	18,934,612.00	206,521,177.00	12.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	78,162,432.00	30,977,169.00	109,139,601.00	90,614,388.00	24,085,239.00	114,699,627.00	5.1%
2) Instruction - Related Services	2000-2999		18,083,383.00	3,637,360.00	21,720,743.00	22,038,004.00	3,382,911.00	25,420,915.00	17.0%
3) Pupil Services	3000-3999		13,093,033.00	1,368,766.00	14,461,799.00	17,110,536.00	1,289,522.00	18,400,058.00	27.2%
4) Ancillary Services	4000-4999		2,633,330.00	1,202.00	2,634,532.00	2,768,942.00	0.00	2,768,942.00	5.1%
5) Community Services	5000-5999		27,538.00	0.00	27,538.00	18,000.00	0.00	18,000.00	-34.6%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		8,612,941.00	1,476,289.00	10,089,230.00	11,101,217.00	661,054.00	11,762,271.00	16.6%
8) Plant Services	8000-8999		12,606,612.00	4,174,673.00	16,781,285.00	13,964,691.00	4,125,124.00	18,089,815.00	7.8%
9) Other Outgo	9000-9999		2,457,608.00	519,187.00	2,976,795.00	2,873,533.00	519,187.00	3,392,720.00	14.0%
10) TOTAL, EXPENDITURES			135,676,877.00	42,154,646.00	177,831,523.00	160,489,311.00	34,063,037.00	194,552,348.00	9.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			23,390,368.00	(17,107,116.00)	6,283,252.00	27,097,254.00	(15,128,425.00)	11,968,829.00	90.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out		7600-7629	11,734,150.00	1,260,231.00	12,994,381.00	9,903,160.00	2,155,026.00	12,058,186.00	-7.2%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	35,585.00	35,585.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	6,200.00	0.00	6,200.00	5,000.00	0.00	5,000.00	-19.4%
3) Contributions		8980-8999	(14,267,548.00)	14,267,548.00	0.00	(17,129,474.00)	17,129,474.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,987,898.00)	13,042,902.00	(12,944,996.00)	(27,017,634.00)	14,974,448.00	(12,043,186.00)	-7.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,597,530.00)	(4,064,214.00)	(6,661,744.00)	79,620.00	(153,977.00)	(74,357.00)	-98.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	41,139,066.15	4,512,708.76	45,651,774.91	38,541,536.15	448,494.76	38,990,030.91	-14.6%
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)			41,139,066.15	4,512,708.76	45,651,774.91	38,541,536.15	448,494.76	38,990,030.91	-14.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,139,066.15	4,512,708.76	45,651,774.91	38,541,536.15	448,494.76	38,990,030.91	-14.6%
2) Ending Balance, June 30 (E + F1e)			38,541,536.15	448,494.76	38,990,030.91	38,621,156.15	294,517.76	38,915,673.91	-0.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	597,859.36	0.00	597,859.36	597,859.36	0.00	597,859.36	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	448,496.18	448,496.18	0.00	294,519.18	294,519.18	-34.3%
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	6,566,971.98	0.00	6,566,971.98	5,884,758.98	0.00	5,884,758.98	-10.4%
Technology Infrastructure - RS 0000	0000	9780				2,340,114.00		2,340,114.00	
Textbooks - RS 0000	0000	9780				1,112,642.00		1,112,642.00	
Mandated/Common Core - One Time Funding - RS 00510	00510	9780				796,391.00		796,391.00	
District Safety Program - RS 0150	0000	9780				19,514.00		19,514.00	
GASB 16 - Vacation Accrual	0000	9780				390,117.00		390,117.00	
Textbooks - Lottery RS 1100	1100	9780				1,225,980.98		1,225,980.98	
Equipment Replacement - RS 0170	0000	9780	333,077.00		333,077.00				
Technology Infrastructure - RS 0000	0000	9780	2,340,114.00		2,340,114.00				
Textbooks - RS 0000	0000	9780	1,112,642.00		1,112,642.00				
Mandated/Common Core - One Time Funding - RS 00510	00510	9780	1,125,527.00		1,125,527.00				
District Safety Program - RS 0150	0000	9780	39,514.00		39,514.00				
GASB 16 - Vacation Accrual	0000	9780	390,117.00		390,117.00				
Textbooks - Lottery RS 1100	1100	9780	1,225,980.98		1,225,980.98				

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) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,724,963.13	0.00	5,724,963.13	6,198,466.02	0.00	6,198,466.02	8.3%
Unassigned/Unappropriated Amount		9790	25,626,741.68	(1.42)	25,626,740.26	25,915,071.79	(1.42)	25,915,070.37	1.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	167,815.00	163,811.00	-2.4%
3) Other State Revenue		8300-8599	58,686.00	48,956.00	-16.6%
4) Other Local Revenue		8600-8799	397,646.00	104,040.00	-73.8%
5) TOTAL, REVENUES			624,147.00	316,807.00	-49.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	532,797.00	516,144.00	-3.1%
2) Classified Salaries		2000-2999	242,985.00	263,709.00	8.5%
3) Employee Benefits		3000-3999	244,446.00	266,523.00	9.0%
4) Books and Supplies		4000-4999	262,233.00	19,394.00	-92.6%
5) Services and Other Operating Expenditures		5000-5999	194,376.00	115,101.00	-40.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,171.00	255.00	-97.7%
9) TOTAL, EXPENDITURES			1,488,008.00	1,181,126.00	-20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(863,861.00)	(864,319.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	601,035.00	600,000.00	-0.2%
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			601,035.00	600,000.00	-0.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(262,826.00)	(264,319.00)	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	936,564.23	673,738.23	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			936,564.23	673,738.23	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,564.23	673,738.23	-28.1%
2) Ending Balance, June 30 (E + F1e)			673,738.23	409,419.23	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	671,738.68	407,419.68	-39.3%
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	(0.45)	(0.45)	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	648,661.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	335,072.97		
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			985,734.83		
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	44,690.78		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,479.82		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			49,170.60		
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)			936,564.23		

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%
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	9,662.00	1,689.00	-82.5%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	158,153.00	162,122.00	2.5%
TOTAL, FEDERAL REVENUE			167,815.00	163,811.00	-2.4%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	15,245.00	5,515.00	-63.8%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	43,441.00	43,441.00	0.0%
TOTAL, OTHER STATE REVENUE			58,686.00	48,956.00	-16.6%

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	4,769.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	243,762.00	18,773.00	-92.3%
Interagency Services		8677	32,256.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	116,859.00	85,267.00	-27.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			397,646.00	104,040.00	-73.8%
TOTAL, REVENUES			624,147.00	316,807.00	-49.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	379,456.00	356,162.00	-6.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	153,341.00	159,982.00	4.3%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			532,797.00	516,144.00	-3.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	28,519.00	33,898.00	18.9%
Classified Supervisors' and Administrators' Salaries		2300	77,983.00	77,976.00	0.0%
Clerical, Technical and Office Salaries		2400	123,350.00	135,175.00	9.6%
Other Classified Salaries		2900	13,133.00	16,660.00	26.9%
TOTAL, CLASSIFIED SALARIES			242,985.00	263,709.00	8.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	39,722.00	51,989.00	30.9%
PERS		3201-3202	27,432.00	28,101.00	2.4%
OASDI/Medicare/Alternative		3301-3302	29,697.00	29,249.00	-1.5%
Health and Welfare Benefits		3401-3402	119,420.00	127,762.00	7.0%
Unemployment Insurance		3501-3502	371.00	385.00	3.8%
Workers' Compensation		3601-3602	13,028.00	13,614.00	4.5%
OPEB, Allocated		3701-3702	14,776.00	15,423.00	4.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			244,446.00	266,523.00	9.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,085.00	0.00	-100.0%
Books and Other Reference Materials		4200	10,449.00	0.00	-100.0%
Materials and Supplies		4300	241,214.00	19,394.00	-92.0%
Noncapitalized Equipment		4400	7,485.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			262,233.00	19,394.00	-92.6%

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	16,581.00	1,250.00	-92.5%
Dues and Memberships		5300	1,855.00	1,606.00	-13.4%
Insurance		5400-5450	2,512.00	2,512.00	0.0%
Operations and Housekeeping Services		5500	27,000.00	25,000.00	-7.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,450.00	5,200.00	-19.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,725.00	6,545.00	-15.3%
Professional/Consulting Services and Operating Expenditures		5800	130,103.00	70,838.00	-45.6%
Communications		5900	2,150.00	2,150.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			194,376.00	115,101.00	-40.8%
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	11,171.00	255.00	-97.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,171.00	255.00	-97.7%
TOTAL, EXPENDITURES			1,488,008.00	1,181,126.00	-20.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	601,035.00	600,000.00	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			601,035.00	600,000.00	-0.2%
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)					
			601,035.00	600,000.00	-0.2%

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	167,815.00	163,811.00	-2.4%
3) Other State Revenue		8300-8599	58,686.00	48,956.00	-16.6%
4) Other Local Revenue		8600-8799	397,646.00	104,040.00	-73.8%
5) TOTAL, REVENUES			624,147.00	316,807.00	-49.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		846,652.00	513,106.00	-39.4%
2) Instruction - Related Services	2000-2999		530,681.00	558,123.00	5.2%
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		11,171.00	255.00	-97.7%
8) Plant Services	8000-8999		99,504.00	109,642.00	10.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,488,008.00	1,181,126.00	-20.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(863,861.00)	(864,319.00)	0.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	601,035.00	600,000.00	-0.2%
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			601,035.00	600,000.00	-0.2%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(262,826.00)	(264,319.00)	0.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	936,564.23	673,738.23	-28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			936,564.23	673,738.23	-28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,564.23	673,738.23	-28.1%
2) Ending Balance, June 30 (E + F1e)			673,738.23	409,419.23	-39.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	2,000.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	671,738.68	407,419.68	-39.3%
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	(0.45)	(0.45)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,964,546.00	1,945,982.00	-0.9%
4) Other Local Revenue		8600-8799	89,881.00	85,437.00	-4.9%
5) TOTAL, REVENUES			2,054,427.00	2,031,419.00	-1.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	621,039.00	671,932.00	8.2%
2) Classified Salaries		2000-2999	467,400.00	428,155.00	-8.4%
3) Employee Benefits		3000-3999	413,704.00	449,630.00	8.7%
4) Books and Supplies		4000-4999	453,209.00	322,512.00	-28.8%
5) Services and Other Operating Expenditures		5000-5999	51,705.00	33,049.00	-36.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,735.00	33,735.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	85,615.00	92,406.00	7.9%
9) TOTAL, EXPENDITURES			2,126,407.00	2,031,419.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,980.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,035.00	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			(1,035.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,015.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,014.87	(0.13)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,014.87	(0.13)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,014.87	(0.13)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.13)	(0.13)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.04	0.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.17)	(0.17)	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	13,750.02		
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	221,399.25		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	114.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			235,263.51		
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	35,608.34		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	126,640.30		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			162,248.64		
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)			73,014.87		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,964,546.00	1,945,982.00	-0.9%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,964,546.00	1,945,982.00	-0.9%
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	1,121.00	0.00	-100.0%
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	88,760.00	85,437.00	-3.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			89,881.00	85,437.00	-4.9%
TOTAL, REVENUES			2,054,427.00	2,031,419.00	-1.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	512,924.00	555,616.00	8.3%
Certificated Pupil Support Salaries		1200	21,863.00	24,180.00	10.6%
Certificated Supervisors' and Administrators' Salaries		1300	86,252.00	92,136.00	6.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			621,039.00	671,932.00	8.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	361,173.00	345,123.00	-4.4%
Classified Support Salaries		2200	18,914.00	18,817.00	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	29,989.00	31,811.00	6.1%
Other Classified Salaries		2900	57,324.00	32,404.00	-43.5%
TOTAL, CLASSIFIED SALARIES			467,400.00	428,155.00	-8.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	39,847.00	55,423.00	39.1%
PERS		3201-3202	41,272.00	37,733.00	-8.6%
OASDI/Medicare/Alternative		3301-3302	48,941.00	50,688.00	3.6%
Health and Welfare Benefits		3401-3402	245,298.00	264,743.00	7.9%
Unemployment Insurance		3501-3502	502.00	540.00	7.6%
Workers' Compensation		3601-3602	17,624.00	18,987.00	7.7%
OPEB, Allocated		3701-3702	19,976.00	21,516.00	7.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	244.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			413,704.00	449,630.00	8.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,000.00	0.00	-100.0%
Materials and Supplies		4300	383,196.00	312,512.00	-18.4%
Noncapitalized Equipment		4400	44,691.00	0.00	-100.0%
Food		4700	10,322.00	10,000.00	-3.1%
TOTAL, BOOKS AND SUPPLIES			453,209.00	322,512.00	-28.8%

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	10,725.00	5,599.00	-47.8%
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	1,000.00	1,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,842.00	6,200.00	-42.8%
Professional/Consulting Services and Operating Expenditures		5800	29,138.00	20,250.00	-30.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			51,705.00	33,049.00	-36.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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	33,735.00	33,735.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,735.00	33,735.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	85,615.00	92,406.00	7.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			85,615.00	92,406.00	7.9%
TOTAL, EXPENDITURES			2,126,407.00	2,031,419.00	-4.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	1,035.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,035.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)					
			(1,035.00)	0.00	-100.0%

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	1,964,546.00	1,945,982.00	-0.9%
4) Other Local Revenue		8600-8799	89,881.00	85,437.00	-4.9%
5) TOTAL, REVENUES			2,054,427.00	2,031,419.00	-1.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,670,676.00	1,598,234.00	-4.3%
2) Instruction - Related Services	2000-2999		262,324.00	229,748.00	-12.4%
3) Pupil Services	3000-3999		39,990.00	43,318.00	8.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		85,615.00	92,406.00	7.9%
8) Plant Services	8000-8999		34,067.00	33,978.00	-0.3%
9) Other Outgo	9000-9999	Except 7600-7699	33,735.00	33,735.00	0.0%
10) TOTAL, EXPENDITURES			2,126,407.00	2,031,419.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,980.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,035.00	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			(1,035.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(73,015.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	73,014.87	(0.13)	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,014.87	(0.13)	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,014.87	(0.13)	-100.0%
2) Ending Balance, June 30 (E + F1e)			(0.13)	(0.13)	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.04	0.04	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.17)	(0.17)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,752,917.00	9,477,126.00	-2.8%
3) Other State Revenue		8300-8599	735,727.00	750,441.00	2.0%
4) Other Local Revenue		8600-8799	970,682.00	833,667.00	-14.1%
5) TOTAL, REVENUES			11,459,326.00	11,061,234.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,909,033.00	2,989,480.00	2.8%
3) Employee Benefits		3000-3999	1,657,279.00	1,748,325.00	5.5%
4) Books and Supplies		4000-4999	6,493,229.00	5,973,948.00	-8.0%
5) Services and Other Operating Expenditures		5000-5999	464,333.00	470,162.00	1.3%
6) Capital Outlay		6000-6999	435,000.00	150,000.00	-65.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	500,515.00	544,559.00	8.8%
9) TOTAL, EXPENDITURES			12,459,389.00	11,876,474.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000,063.00)	(815,240.00)	-18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(999,063.00)	(815,240.00)	-18.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,986,229.56	3,987,166.56	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,986,229.56	3,987,166.56	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,229.56	3,987,166.56	-20.0%
2) Ending Balance, June 30 (E + F1e)			3,987,166.56	3,171,926.56	-20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	478,648.20	219,907.00	-54.1%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,505,378.36	2,948,879.56	-15.9%
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	3,330,818.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,140.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	21,410.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,625,901.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,545.24		
6) Stores		9320	266,536.59		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,253,351.58		
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	262,285.02		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,837.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			267,122.02		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,986,229.56		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	9,752,917.00	9,477,126.00	-2.8%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,752,917.00	9,477,126.00	-2.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	735,727.00	750,441.00	2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			735,727.00	750,441.00	2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	827,822.00	709,471.00	-14.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	19,681.00	0.00	-100.0%
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	123,179.00	124,196.00	0.8%
TOTAL, OTHER LOCAL REVENUE			970,682.00	833,667.00	-14.1%
TOTAL, REVENUES			11,459,326.00	11,061,234.00	-3.5%

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	2,212,545.73	2,293,824.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	255,685.63	246,168.00	-3.7%
Clerical, Technical and Office Salaries		2400	440,801.64	449,488.00	2.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,909,033.00	2,989,480.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	266,233.00	278,121.00	4.5%
OASDI/Medicare/Alternative		3301-3302	212,348.00	228,046.00	7.4%
Health and Welfare Benefits		3401-3402	1,062,368.00	1,119,799.00	5.4%
Unemployment Insurance		3501-3502	1,393.00	1,490.00	7.0%
Workers' Compensation		3601-3602	48,932.00	52,818.00	7.9%
OPEB, Allocated		3701-3702	55,118.00	58,851.00	6.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,887.00	9,200.00	-15.5%
TOTAL, EMPLOYEE BENEFITS			1,657,279.00	1,748,325.00	5.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	381,580.00	381,086.00	-0.1%
Noncapitalized Equipment		4400	150,000.00	150,000.00	0.0%
Food		4700	5,961,649.00	5,442,862.00	-8.7%
TOTAL, BOOKS AND SUPPLIES			6,493,229.00	5,973,948.00	-8.0%

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	26,817.00	34,817.00	29.8%
Dues and Memberships		5300	600.00	0.00	-100.0%
Insurance		5400-5450	10,711.00	10,800.00	0.8%
Operations and Housekeeping Services		5500	101,766.00	101,841.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,731.00	117,734.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	103,751.00	100,881.00	-2.8%
Professional/Consulting Services and Operating Expenditures		5800	90,368.00	91,500.00	1.3%
Communications		5900	12,589.00	12,589.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			464,333.00	470,162.00	1.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	35,000.00	0.00	-100.0%
Equipment		6400	355,000.00	100,000.00	-71.8%
Equipment Replacement		6500	45,000.00	50,000.00	11.1%
TOTAL, CAPITAL OUTLAY			435,000.00	150,000.00	-65.5%
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	500,515.00	544,559.00	8.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			500,515.00	544,559.00	8.8%
TOTAL, EXPENDITURES			12,459,389.00	11,876,474.00	-4.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	1,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	0.00	-100.0%
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)			1,000.00	0.00	-100.0%

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	9,752,917.00	9,477,126.00	-2.8%
3) Other State Revenue		8300-8599	735,727.00	750,441.00	2.0%
4) Other Local Revenue		8600-8799	970,682.00	833,667.00	-14.1%
5) TOTAL, REVENUES			11,459,326.00	11,061,234.00	-3.5%
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		11,550,649.64	10,954,908.00	-5.2%
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	0.00	0.0%
7) General Administration	7000-7999		500,515.00	544,559.00	8.8%
8) Plant Services	8000-8999		408,224.36	377,007.00	-7.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			12,459,389.00	11,876,474.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,000,063.00)	(815,240.00)	-18.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(999,063.00)	(815,240.00)	-18.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,986,229.56	3,987,166.56	-20.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,986,229.56	3,987,166.56	-20.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,229.56	3,987,166.56	-20.0%
2) Ending Balance, June 30 (E + F1e)			3,987,166.56	3,171,926.56	-20.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,140.00	3,140.00	0.0%
Stores		9712	478,648.20	219,907.00	-54.1%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,505,378.36	2,948,879.56	-15.9%
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%

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	3,000.00	0.01	-100.0%
5) TOTAL, REVENUES			3,000.00	0.01	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	362,620.00	0.00	-100.0%
6) Capital Outlay		6000-6999	900,811.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,263,431.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,260,431.00)	0.01	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,260,231.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,260,231.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200.00)	0.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200.17	0.17	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200.17	0.17	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200.17	0.17	-99.9%
2) Ending Balance, June 30 (E + F1e)			0.17	0.18	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.17	0.18	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	128,770.74		
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	200.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,987.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			135,957.74		
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	135,757.57		
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			135,757.57		
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)			200.17		

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	3,000.00	0.01	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	0.01	-100.0%
TOTAL, REVENUES			3,000.00	0.01	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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	342,840.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,780.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			362,620.00	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	220,408.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	651,135.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	29,268.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			900,811.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,263,431.00	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	1,260,231.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,260,231.00	0.00	-100.0%
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)			1,260,231.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	0.01	-100.0%
5) TOTAL, REVENUES			3,000.00	0.01	-100.0%
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		1,263,431.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,263,431.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,260,431.00)	0.01	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,260,231.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,260,231.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(200.00)	0.01	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200.17	0.17	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200.17	0.17	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200.17	0.17	-99.9%
2) Ending Balance, June 30 (E + F1e)			0.17	0.18	5.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.17	0.18	5.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	64,250.00	64,250.00	0.0%
5) TOTAL, REVENUES			64,250.00	64,250.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,250.00	64,250.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,140,043.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,438,556.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,701,487.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,637,237.00)	64,250.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,612,259.63	2,975,022.63	-78.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,612,259.63	2,975,022.63	-78.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,612,259.63	2,975,022.63	-78.1%
2) Ending Balance, June 30 (E + F1e)			2,975,022.63	3,039,272.63	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,975,022.63	3,039,272.63	2.2%
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	13,612,269.63		
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	5,030.00		
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			13,617,299.63		
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	5,040.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			5,040.00		
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)			13,612,259.63		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	64,250.00	64,250.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			64,250.00	64,250.00	0.0%
TOTAL, REVENUES			64,250.00	64,250.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
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%
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			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					
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			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
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	15,140,043.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			15,140,043.00	0.00	-100.0%

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	4,438,556.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			4,438,556.00	0.00	-100.0%
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)			(10,701,487.00)	0.00	-100.0%

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	64,250.00	64,250.00	0.0%
5) TOTAL, REVENUES			64,250.00	64,250.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			64,250.00	64,250.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	15,140,043.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	4,438,556.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,701,487.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,637,237.00)	64,250.00	-100.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,612,259.63	2,975,022.63	-78.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,612,259.63	2,975,022.63	-78.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,612,259.63	2,975,022.63	-78.1%
2) Ending Balance, June 30 (E + F1e)			2,975,022.63	3,039,272.63	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	2,975,022.63	3,039,272.63	2.2%
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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,753,417.00	2,822,277.00	2.5%
5) TOTAL, REVENUES			2,753,417.00	2,822,277.00	2.5%
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	7,550.00	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			7,550.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,745,867.00	2,822,277.00	2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,423.00	1,203,140.00	-12.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,375,423.00)	(1,203,140.00)	-12.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,370,444.00	1,619,137.00	18.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,125,805.22	6,496,249.22	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,125,805.22	6,496,249.22	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,125,805.22	6,496,249.22	26.7%
2) Ending Balance, June 30 (E + F1e)			6,496,249.22	8,115,386.22	24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,269,537.66	7,887,474.66	25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	226,711.56	227,911.56	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,070,471.28		
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	62,875.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,133,346.72		
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	7,541.50		
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			7,541.50		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,125,805.22		

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	721,717.00	801,077.00	11.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	31,700.00	21,200.00	-33.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	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			2,753,417.00	2,822,277.00	2.5%
TOTAL, REVENUES			2,753,417.00	2,822,277.00	2.5%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,550.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,550.00	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%
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			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%
TOTAL, EXPENDITURES			7,550.00	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					
To: State School Building Fund/ County School Facilities Fund		7613	84,560.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	1,290,863.00	1,203,140.00	-6.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,375,423.00	1,203,140.00	-12.5%
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)			(1,375,423.00)	(1,203,140.00)	-12.5%

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	2,753,417.00	2,822,277.00	2.5%
5) TOTAL, REVENUES			2,753,417.00	2,822,277.00	2.5%
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		7,550.00	0.00	-100.0%
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			7,550.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,745,867.00	2,822,277.00	2.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,375,423.00	1,203,140.00	-12.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,375,423.00)	(1,203,140.00)	-12.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,370,444.00	1,619,137.00	18.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,125,805.22	6,496,249.22	26.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,125,805.22	6,496,249.22	26.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,125,805.22	6,496,249.22	26.7%
2) Ending Balance, June 30 (E + F1e)			6,496,249.22	8,115,386.22	24.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,269,537.66	7,887,474.66	25.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	226,711.56	227,911.56	0.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	25,076.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			45,076.00	20,000.00	-55.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,995.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	95,276.00	0.00	-100.0%
6) Capital Outlay		6000-6999	18,109,665.00	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			18,206,936.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,161,860.00)	20,000.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,224,603.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,224,603.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,937,257.00)	20,000.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,822,968.93	885,711.93	-76.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,822,968.93	885,711.93	-76.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,822,968.93	885,711.93	-76.8%
2) Ending Balance, June 30 (E + F1e)			885,711.93	905,711.93	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.51	0.51	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	885,711.42	905,711.42	2.3%
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	3,828,019.31		
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	1,500.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,040.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,834,559.31		
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	11,590.38		
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			11,590.38		
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)			3,822,968.93		

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	25,076.00	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			25,076.00	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	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			45,076.00	20,000.00	-55.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	1,995.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,995.00	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	3,125.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	92,151.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,276.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	3,410,800.00	0.00	-100.0%
Land Improvements		6170	164,680.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	14,472,651.00	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	61,534.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,109,665.00	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			18,206,936.00	0.00	-100.0%

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	15,224,603.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,224,603.00	0.00	-100.0%
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)			15,224,603.00	0.00	-100.0%

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	25,076.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			45,076.00	20,000.00	-55.6%
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		18,206,936.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			18,206,936.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(18,161,860.00)	20,000.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,224,603.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,224,603.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,937,257.00)	20,000.00	-100.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,822,968.93	885,711.93	-76.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,822,968.93	885,711.93	-76.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,822,968.93	885,711.93	-76.8%
2) Ending Balance, June 30 (E + F1e)			885,711.93	905,711.93	2.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.51	0.51	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	885,711.42	905,711.42	2.3%
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
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	21,500.00	11,500.00	-46.5%
5) TOTAL, REVENUES			21,500.00	11,500.00	-46.5%
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	9,851.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	213,465.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,777,461.00	1,728,251.00	-37.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,000,777.00	1,728,251.00	-42.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,979,277.00)	(1,716,751.00)	-42.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,133,150.00	11,458,186.00	2.9%
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			11,133,150.00	11,458,186.00	2.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,153,873.00	9,741,435.00	19.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,993,148.06	13,147,021.06	163.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,993,148.06	13,147,021.06	163.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,993,148.06	13,147,021.06	163.3%
2) Ending Balance, June 30 (E + F1e)			13,147,021.06	22,888,456.06	74.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,147,021.06	22,888,456.06	74.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,058,434.16		
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	400.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,058,834.16		
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	65,686.10		
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			65,686.10		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,993,148.06		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	21,500.00	11,500.00	-46.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,500.00	11,500.00	-46.5%
TOTAL, REVENUES			21,500.00	11,500.00	-46.5%

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	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	9,851.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,851.00	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	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	213,465.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,465.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	123,707.00	0.00	-100.0%
Land Improvements		6170	2,081,470.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	557,798.00	1,728,251.00	209.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	14,486.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,777,461.00	1,728,251.00	-37.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,000,777.00	1,728,251.00	-42.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	11,133,150.00	11,458,186.00	2.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,133,150.00	11,458,186.00	2.9%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,133,150.00	11,458,186.00	2.9%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	21,500.00	11,500.00	-46.5%
5) TOTAL, REVENUES			21,500.00	11,500.00	-46.5%
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		3,000,777.00	1,728,251.00	-42.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,000,777.00	1,728,251.00	-42.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,979,277.00)	(1,716,751.00)	-42.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,133,150.00	11,458,186.00	2.9%
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			11,133,150.00	11,458,186.00	2.9%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,153,873.00	9,741,435.00	19.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,993,148.06	13,147,021.06	163.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,993,148.06	13,147,021.06	163.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,993,148.06	13,147,021.06	163.3%
2) Ending Balance, June 30 (E + F1e)			13,147,021.06	22,888,456.06	74.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	13,147,021.06	22,888,456.06	74.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	43,041.00	43,041.00	0.0%
4) Other Local Revenue		8600-8799	4,052,303.00	4,052,303.00	0.0%
5) TOTAL, REVENUES			4,095,344.00	4,095,344.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,233,617.00	4,423,266.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,233,617.00	4,423,266.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(138,273.00)	(327,922.00)	137.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(138,273.00)	(327,922.00)	137.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,894,195.00	3,755,922.00	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,894,195.00	3,755,922.00	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,894,195.00	3,755,922.00	-3.6%
2) Ending Balance, June 30 (E + F1e)			3,755,922.00	3,428,000.00	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,755,922.00	3,428,000.00	-8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
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	43,041.00	43,041.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,041.00	43,041.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,812,433.00	3,812,433.00	0.0%
Unsecured Roll		8612	239,870.00	239,870.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,052,303.00	4,052,303.00	0.0%
TOTAL, REVENUES			4,095,344.00	4,095,344.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,745,000.00	3,060,000.00	11.5%
Bond Interest and Other Service Charges		7434	1,488,617.00	1,363,266.00	-8.4%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,233,617.00	4,423,266.00	4.5%
TOTAL, EXPENDITURES			4,233,617.00	4,423,266.00	4.5%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	43,041.00	43,041.00	0.0%
4) Other Local Revenue		8600-8799	4,052,303.00	4,052,303.00	0.0%
5) TOTAL, REVENUES			4,095,344.00	4,095,344.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	4,233,617.00	4,423,266.00	4.5%
10) TOTAL, EXPENDITURES			4,233,617.00	4,423,266.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(138,273.00)	(327,922.00)	137.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

July 1 Budget
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(138,273.00)	(327,922.00)	137.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,894,195.00	3,755,922.00	-3.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,894,195.00	3,755,922.00	-3.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,894,195.00	3,755,922.00	-3.6%
2) Ending Balance, June 30 (E + F1e)			3,755,922.00	3,428,000.00	-8.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,755,922.00	3,428,000.00	-8.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,560,759.00	1,183,140.00	-24.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,560,759.00	1,183,140.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,558,259.00)	(1,180,640.00)	-24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,270,863.00	1,183,140.00	-6.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,270,863.00	1,183,140.00	-6.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(287,396.00)	2,500.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,069.08	721,673.08	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,069.08	721,673.08	-28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,069.08	721,673.08	-28.5%
2) Ending Balance, June 30 (E + F1e)			721,673.08	724,173.08	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	696,172.34	698,672.34	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	25,500.74	25,500.74	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	1,008,869.08		
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	200.00		
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			1,009,069.08		
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)			1,009,069.08		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,500.00	2,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	690,759.00	603,140.00	-12.7%
Other Debt Service - Principal		7439	870,000.00	580,000.00	-33.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,560,759.00	1,183,140.00	-24.2%
TOTAL, EXPENDITURES			1,560,759.00	1,183,140.00	-24.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,270,863.00	1,183,140.00	-6.9%
(a) TOTAL, INTERFUND TRANSFERS IN			1,270,863.00	1,183,140.00	-6.9%
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%
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)			1,270,863.00	1,183,140.00	-6.9%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	1,560,759.00	1,183,140.00	-24.2%
10) TOTAL, EXPENDITURES			1,560,759.00	1,183,140.00	-24.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,558,259.00)	(1,180,640.00)	-24.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,270,863.00	1,183,140.00	-6.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,270,863.00	1,183,140.00	-6.9%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(287,396.00)	2,500.00	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,009,069.08	721,673.08	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,069.08	721,673.08	-28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,069.08	721,673.08	-28.5%
2) Ending Balance, June 30 (E + F1e)			721,673.08	724,173.08	0.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	696,172.34	698,672.34	0.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	25,500.74	25,500.74	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
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	415.00	415.00	0.0%
5) TOTAL, REVENUES			415.00	415.00	0.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	20,327.00	0.00	-100.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			20,327.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,912.00)	415.00	-102.1%
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 NET POSITION (C + D4)			(19,912.00)	415.00	-102.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,306.73	41,394.73	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,306.73	41,394.73	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,306.73	41,394.73	-32.5%
2) Ending Net Position, June 30 (E + F1e)			41,394.73	41,809.73	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,050.78	39,450.78	1.0%
c) Unrestricted Net Position		9790	2,343.95	2,358.95	0.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,286.73		
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	20.00		
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			61,306.73		
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)			61,306.73		

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	415.00	415.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415.00	415.00	0.0%
TOTAL, REVENUES			415.00	415.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,327.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			20,327.00	0.00	-100.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			20,327.00	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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415.00	415.00	0.0%
5) TOTAL, REVENUES			415.00	415.00	0.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		20,327.00	0.00	-100.0%
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, EXPENSES			20,327.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(19,912.00)	415.00	-102.1%
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 NET POSITION (C + D4)			(19,912.00)	415.00	-102.1%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	61,306.73	41,394.73	-32.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,306.73	41,394.73	-32.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,306.73	41,394.73	-32.5%
2) Ending Net Position, June 30 (E + F1e)			41,394.73	41,809.73	1.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	39,050.78	39,450.78	1.0%
c) Unrestricted Net Position		9790	2,343.95	2,358.95	0.6%

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)	18,829.49	18,829.49	18,829.49	19,072.33	19,072.33	19,072.33
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)	18,829.49	18,829.49	18,829.49	19,072.33	19,072.33	19,072.33
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	12.32	12.32	12.32	12.32	12.32	12.32
b. Special Education-Special Day Class	197.96	197.96	197.96	197.96	197.96	197.96
c. Special Education-NPS/LCI						
d. Special Education Extended Year	11.91	11.91	11.91	11.91	11.91	11.91
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)	222.19	222.19	222.19	222.19	222.19	222.19
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	19,051.68	19,051.68	19,051.68	19,294.52	19,294.52	19,294.52
7. Adults in Correctional Facilities	14.53	14.53	14.53	14.53	14.53	14.53
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	13,763,332.16		13,763,332.16			13,763,332.16
Work in Progress	812,242.61		812,242.61			812,242.61
Total capital assets not being depreciated	14,575,574.77	0.00	14,575,574.77	0.00	0.00	14,575,574.77
Capital assets being depreciated:						
Land Improvements	15,872,966.04		15,872,966.04			15,872,966.04
Buildings	222,465,146.71		222,465,146.71			222,465,146.71
Equipment	20,788,322.34		20,788,322.34			20,788,322.34
Total capital assets being depreciated	259,126,435.09	0.00	259,126,435.09	0.00	0.00	259,126,435.09
Accumulated Depreciation for:						
Land Improvements	(3,654,766.54)		(3,654,766.54)			(3,654,766.54)
Buildings	(60,324,151.04)		(60,324,151.04)			(60,324,151.04)
Equipment	(15,742,739.10)		(15,742,739.10)			(15,742,739.10)
Total accumulated depreciation	(79,721,656.68)	0.00	(79,721,656.68)	0.00	0.00	(79,721,656.68)
Total capital assets being depreciated, net	179,404,778.41	0.00	179,404,778.41	0.00	0.00	179,404,778.41
Governmental activity capital assets, net	193,980,353.18	0.00	193,980,353.18	0.00	0.00	193,980,353.18
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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: Madera Unified School District

Date: June 20, 2015

Place: Madera Unified School District

Date: May 26, 2015

Time: 06:00 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: Teri Bradshaw

Telephone: (559) 675-4500, ext 208

Title: Director of Fiscal Services

E-mail: teribradshaw@maderausd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 09, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 23, 2015

For additional information on this certification, please contact:

Name: Teri Bradshaw

Title: Director of Fiscal Services

Telephone: (559) 675-4500, ext. 208

E-mail: teribradshaw@maderausd.org

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	77,534,222.00	301	262,699.00	303	77,271,523.00	305	1,176,703.00		307	76,094,820.00	309		
2000 - Classified Salaries	22,049,403.00	311	52,666.00	313	21,996,737.00	315	3,385,785.00		317	18,610,952.00	319		
3000 - Employee Benefits (Excluding 3800)	39,890,520.00	321	2,079,782.00	323	37,810,738.00	325	2,241,483.00		327	35,569,255.00	329		
4000 - Books, Supplies Equip Replace. (6500)	16,866,702.00	331	135,000.00	333	16,731,702.00	335	4,898,500.00		337	11,833,202.00	339		
5000 - Services . . . & 7300 - Indirect Costs	16,432,395.00	341	228,908.00	343	16,203,487.00	345	3,227,027.00		347	12,976,460.00	349		
TOTAL					170,014,187.00	365	TOTAL					155,084,689.00	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	61,373,633.00	375
2. Salaries of Instructional Aides Per EC 41011.....	2100	2,688,606.00	380
3. STRS.....	3101 & 3102	5,304,864.00	382
4. PERS.....	3201 & 3202	419,751.00	383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	1,302,089.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	14,554,357.00	385
7. Unemployment Insurance.....	3501 & 3502	32,143.00	390
8. Workers' Compensation Insurance.....	3601 & 3602	1,129,152.00	392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	0.00	
10. Other Benefits (EC 22310).....	3901 & 3902	297,012.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		87,101,607.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		334,086.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		191,538.00	396
13b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....		86,575,983.00	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.....		55.82%	
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).....	55.82%
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).....	155,084,689.00
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

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

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	85,385,062.00	301	4,985.00	303	85,380,077.00	305	1,063,583.00		307	84,316,494.00	309
2000 - Classified Salaries	25,703,989.00	311	35,021.00	313	25,668,968.00	315	3,535,734.00		317	22,133,234.00	319
3000 - Employee Benefits (Excluding 3800)	45,662,897.00	321	2,192,783.00	323	43,470,114.00	325	2,485,365.00		327	40,984,749.00	329
4000 - Books, Supplies Equip Replace. (6500)	18,898,357.00	331	53,808.00	333	18,844,549.00	335	5,943,310.00		337	12,901,239.00	339
5000 - Services. . . & 7300 - Indirect Costs	15,115,046.00	341	126,292.00	343	14,988,754.00	345	2,609,052.00		347	12,379,702.00	349
TOTAL					188,352,462.00	365	TOTAL			172,715,418.00	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	65,728,173.00	375
2. Salaries of Instructional Aides Per EC 41011.	2100	3,735,778.00	380
3. STRS.	3101 & 3102	6,833,655.00	382
4. PERS.	3201 & 3202	263,992.00	383
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	1,316,733.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	15,824,712.00	385
7. Unemployment Insurance.	3501 & 3502	34,439.00	390
8. Workers' Compensation Insurance.	3601 & 3602	1,209,325.00	392
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00	
10. Other Benefits (EC 22310).	3901 & 3902	17,783.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		94,964,590.00	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		43,508.00	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.		94,921,082.00	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		54.96%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	54.96%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.04%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	172,715,418.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	69,086.17

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

July 1 Budget
2014-15 Estimated Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	71,425,621.00		71,425,621.00	0.00	2,745,000.00	68,680,621.00	3,060,000.00
State School Building Loans Payable			0.00	0.00	0.00	0.00	0.00
Certificates of Participation Payable	15,780,000.00		15,780,000.00	0.00	870,000.00	14,910,000.00	580,000.00
Capital Leases Payable	5,144,620.00		5,144,620.00	0.00	586,603.00	4,558,017.00	616,966.00
Lease Revenue Bonds Payable			0.00	0.00	0.00	0.00	0.00
Other General Long-Term Debt	814,528.00		814,528.00	89,128.00	502,596.00	401,060.00	33,735.00
Net Pension Liability			0.00	0.00	0.00	0.00	0.00
Net OPEB Obligation	4,129,519.00		4,129,519.00	2,721,883.00	2,085,611.00	4,765,791.00	0.00
Compensated Absences Payable	425,969.00		425,969.00	0.00	139,420.00	286,549.00	0.00
Governmental activities long-term liabilities	97,720,257.00	0.00	97,720,257.00	2,811,011.00	6,929,230.00	93,602,038.00	4,290,701.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 5,317,905.00
2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

--

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 132,157,983.00

C. Percentage of Plant Services Costs Attributable to General Administration

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

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. No

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,947,407.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,346,096.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	651,247.92
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,555.07
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,992,305.99
9. Carry-Forward Adjustment (Part IV, Line F)	987,672.93
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,979,978.92

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	102,897,575.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,634,696.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,457,656.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,599,711.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	27,538.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,699,079.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,830.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	186,967.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	15,548,949.08
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	61,003.93
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,476,837.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,007,057.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,523,874.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	173,122,773.01

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18)

5.19%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ric)

(Line A10 divided by Line B18)

5.76%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,992,305.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(231,420.55)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B18); zero if negative	<u>987,672.93</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.29%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>987,672.93</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>987,672.93</u>

Approved indirect cost rate: 4.49%
Highest rate used in any program: 7.29%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,150,590.00	369,212.00	6.00%
01	3060	159,768.00	7,174.00	4.49%
01	3061	63,954.00	2,872.00	4.49%
01	3550	177,106.00	8,964.00	5.06%
01	3725	258,458.00	11,604.00	4.49%
01	4035	1,620,066.00	72,741.00	4.49%
01	4124	1,399,394.00	65,843.00	4.71%
01	4203	688,891.00	16,092.00	2.34%
01	5630	256.00	12.00	4.69%
01	6010	358,996.00	17,672.00	4.92%
01	6286	20,873.00	937.00	4.49%
01	6382	106,083.00	4,921.00	4.64%
01	7400	796,512.00	35,763.00	4.49%
01	7405	2,290,885.00	166,950.00	7.29%
01	8150	3,750,180.00	161,997.00	4.32%
01	9010	1,213,609.00	16,708.00	1.38%
11	3555	9,356.00	306.00	3.27%
11	9010	317,981.00	10,865.00	3.42%
12	6105	1,830,076.00	82,171.00	4.49%
12	9010	85,316.00	3,444.00	4.04%
13	5310	11,082,092.00	480,679.00	4.34%
13	5370	441,782.00	19,836.00	4.49%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,273,381.98		193,506.67	1,466,888.65
2. State Lottery Revenue	8560	2,718,171.00		776,600.00	3,494,771.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,991,552.98	0.00	970,106.67	4,961,659.65
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,020,597.00			1,020,597.00
2. Classified Salaries	2000-2999	304,966.00			304,966.00
3. Employee Benefits	3000-3999	420,367.00			420,367.00
4. Books and Supplies	4000-4999	768,224.00		840,607.00	1,608,831.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	246,223.00			246,223.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			129,500.00	129,500.00
6. Capital Outlay	6000-6999	5,195.00			5,195.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,765,572.00	0.00	970,107.00	3,735,679.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,225,980.98	0.00	(0.33)	1,225,980.65
D. COMMENTS:					
\$129,500 was budgeted for computer software/hardware license and maintenance.					

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

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	183,184,727.00	5.85%	193,903,564.00	4.37%	202,385,223.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,355,992.00	0.00%	3,355,992.00	0.00%	3,355,992.00
4. Other Local Revenues	8600-8799	1,045,846.00	0.00%	1,045,846.00	0.00%	1,045,846.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,129,474.00)	5.36%	(18,046,870.52)	1.17%	(18,258,153.51)
6. Total (Sum lines A1 thru A5c)		170,477,091.00	5.75%	180,278,531.48	4.59%	188,548,907.49
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				74,996,965.00		76,677,909.48
b. Step & Column Adjustment				1,124,954.48		1,150,168.64
c. Cost-of-Living Adjustment						
d. Other Adjustments				555,990.00		555,990.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	74,996,965.00	2.24%	76,677,909.48	2.23%	78,384,068.12
2. Classified Salaries						
a. Base Salaries				20,788,420.00		21,100,246.30
b. Step & Column Adjustment				311,826.30		316,503.69
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,788,420.00	1.50%	21,100,246.30	1.50%	21,416,749.99
3. Employee Benefits	3000-3999	38,786,005.00	8.29%	42,000,296.25	7.45%	45,130,650.80
4. Books and Supplies	4000-4999	11,369,578.00	0.00%	11,369,578.00	0.00%	11,369,578.00
5. Services and Other Operating Expenditures	5000-5999	10,185,330.00	1.17%	10,304,583.55	1.38%	10,446,376.02
6. Capital Outlay	6000-6999	2,786,754.00	0.00%	2,786,754.00	0.00%	2,786,754.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,873,533.00	5.27%	3,025,029.00	3.81%	3,140,403.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,297,274.00)	0.00%	(1,297,274.00)	0.00%	(1,297,274.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,903,160.00	-62.13%	3,750,000.00	0.00%	3,750,000.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		170,397,471.00	-0.40%	169,722,122.58	3.19%	175,132,305.93
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		79,620.00		10,556,408.90		13,416,601.56
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,541,536.15		38,621,156.15		49,177,565.05
2. Ending Fund Balance (Sum lines C and D1)		38,621,156.15		49,177,565.05		62,594,166.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	622,859.36		622,859.36		622,859.36
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,884,758.98		5,068,854.47		5,068,854.47
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,198,466.02		6,208,138.23		6,379,309.36
2. Unassigned/Unappropriated	9790	25,915,071.79		37,277,712.99		50,523,143.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,621,156.15		49,177,565.05		62,594,166.61

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	6,198,466.02		6,208,138.23		6,379,309.36
c. Unassigned/Unappropriated	9790	25,915,071.79		37,277,712.99		50,523,143.42
(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)		32,113,537.81		43,485,851.22		56,902,452.78
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.						
The \$555,990 in Fiscal Year 2016-17 & 2017-18 represents an increase in Certificated FTE per year, required to make progress towards class size of 34:1.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	12,509,195.00	0.00%	12,509,195.00	0.00%	12,509,195.00
3. Other State Revenues	8300-8599	2,480,363.00	0.00%	2,480,363.00	0.00%	2,480,363.00
4. Other Local Revenues	8600-8799	3,945,054.00	2.04%	4,025,412.92	2.43%	4,123,087.26
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	17,129,474.00	5.36%	18,046,870.52	1.17%	18,258,153.51
6. Total (Sum lines A1 thru A5c)		36,064,086.00	2.77%	37,061,841.44	0.83%	37,370,798.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,388,097.00		10,543,918.46
b. Step & Column Adjustment				155,821.46		158,158.78
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,388,097.00	1.50%	10,543,918.46	1.50%	10,702,077.24
2. Classified Salaries						
a. Base Salaries				4,915,569.00		4,989,302.54
b. Step & Column Adjustment				73,733.54		74,839.54
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,915,569.00	1.50%	4,989,302.54	1.50%	5,064,142.08
3. Employee Benefits	3000-3999	6,876,892.00	2.47%	7,046,744.67	2.47%	7,221,146.10
4. Books and Supplies	4000-4999	4,880,702.00	-1.98%	4,784,075.78	-2.34%	4,672,197.10
5. Services and Other Operating Expenditures	5000-5999	5,566,936.00	0.00%	5,566,936.00	0.00%	5,566,936.00
6. Capital Outlay	6000-6999	255,600.00	0.00%	255,600.00	0.00%	255,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	519,187.00	0.00%	519,187.00	0.00%	519,187.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	660,054.00	0.00%	660,054.00	0.00%	660,054.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,155,026.00	32.25%	2,850,000.00	0.00%	2,850,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		36,218,063.00	2.75%	37,215,818.45	0.79%	37,511,339.52
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(153,977.00)		(153,977.01)		(140,540.75)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		448,494.76		294,517.76		140,540.75
2. Ending Fund Balance (Sum lines C and D1)		294,517.76		140,540.75		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	294,519.18		140,540.75		
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	(1.42)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		294,517.76		140,540.75		0.00

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	183,184,727.00	5.85%	193,903,564.00	4.37%	202,385,223.00
2. Federal Revenues	8100-8299	12,509,195.00	0.00%	12,509,195.00	0.00%	12,509,195.00
3. Other State Revenues	8300-8599	5,836,355.00	0.00%	5,836,355.00	0.00%	5,836,355.00
4. Other Local Revenues	8600-8799	4,990,900.00	1.61%	5,071,258.92	1.93%	5,168,933.26
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
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)		206,541,177.00	5.23%	217,340,372.92	3.95%	225,919,706.26
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				85,385,062.00		87,221,827.94
b. Step & Column Adjustment				1,280,775.94		1,308,327.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				555,990.00		555,990.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	85,385,062.00	2.15%	87,221,827.94	2.14%	89,086,145.36
2. Classified Salaries						
a. Base Salaries				25,703,989.00		26,089,548.84
b. Step & Column Adjustment				385,559.84		391,343.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,703,989.00	1.50%	26,089,548.84	1.50%	26,480,892.07
3. Employee Benefits	3000-3999	45,662,897.00	7.41%	49,047,040.92	6.74%	52,351,796.90
4. Books and Supplies	4000-4999	16,250,280.00	-0.59%	16,153,653.78	-0.69%	16,041,775.10
5. Services and Other Operating Expenditures	5000-5999	15,752,266.00	0.76%	15,871,519.55	0.89%	16,013,312.02
6. Capital Outlay	6000-6999	3,042,354.00	0.00%	3,042,354.00	0.00%	3,042,354.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,392,720.00	4.47%	3,544,216.00	3.26%	3,659,590.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(637,220.00)	0.00%	(637,220.00)	0.00%	(637,220.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,058,186.00	-45.27%	6,600,000.00	0.00%	6,600,000.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		206,615,534.00	0.16%	206,937,941.03	2.76%	212,643,645.45
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(74,357.00)		10,402,431.89		13,276,060.81
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		38,990,030.91		38,915,673.91		49,318,105.80
2. Ending Fund Balance (Sum lines C and D1)		38,915,673.91		49,318,105.80		62,594,166.61
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	622,859.36		622,859.36		622,859.36
b. Restricted	9740	294,519.18		140,540.75		0.00
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	5,884,758.98		5,068,854.47		5,068,854.47
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,198,466.02		6,208,138.23		6,379,309.36
2. Unassigned/Unappropriated	9790	25,915,070.37		37,277,712.99		50,523,143.42
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		38,915,673.91		49,318,105.80		62,594,166.61

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	6,198,466.02		6,208,138.23		6,379,309.36
c. Unassigned/Unappropriated	9790	25,915,071.79		37,277,712.99		50,523,143.42
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.42)		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)		32,113,536.39		43,485,851.22		56,902,452.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.54%		21.01%		26.76%
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)		19,294.52		19,072.33		19,072.33
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		206,615,534.00		206,937,941.03		212,643,645.45
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)		206,615,534.00		206,937,941.03		212,643,645.45
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,198,466.02		6,208,138.23		6,379,309.36
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)		6,198,466.02		6,208,138.23		6,379,309.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

MULTI-YEAR PROJECTIONS

SUMMARY	2014-15 as of 4/30/2015	2015-16 Adopted	2016-17 Projected	2017-18 Projected
Beginning Balance	\$45,651,775	\$38,990,031	\$38,915,674	\$49,318,106
Revenue	\$184,170,360	\$206,541,177	\$217,340,373	\$225,919,706
Expenditures	\$190,832,104	\$206,615,534	\$206,937,941	\$212,643,645
Net Increase (Decrease)	-\$6,661,744	-\$74,357	\$10,402,432	\$13,276,061
Ending Balance	\$38,990,031	\$38,915,674	\$49,318,106	\$62,594,167
Nonspendable:	\$622,859	\$622,859	\$622,859	\$622,859
Restricted:	\$448,495	\$294,518	\$140,541	\$0
Assigned:				
- Carryover, Other Resources	\$39,514	\$19,514	\$0	\$0
- Equipment Replacement	\$333,077	\$0	\$0	\$0
- Technology Infrastructure (Tier III)	\$2,340,114	\$2,340,114	\$2,340,114	\$2,340,114
- Textbooks (Tier III, Lottery)	\$2,338,623	\$2,338,623	\$2,338,623	\$2,338,623
- New Schools-One Time Needs	\$0	\$0	\$0	\$0
- Mandated/Common Core (One Time Funding)	\$1,250,041	\$796,391	\$0	\$0
- G.A.S.B. 16 Va Accrual	\$390,117	\$390,117	\$390,117	\$390,117
3% Required Reserve	\$5,724,963	\$6,198,466	\$6,208,138	\$6,379,309
Undesignated	\$25,502,227	\$25,915,072	\$37,277,713	\$50,523,144
% Reserve of Total Expenditures (Includes 3% required)	16.36%	15.54%	21.01%	26.76%

* California Career Pathways - 5 Year Grant

Assumptions:	2014-15 April 30, 2015	2015-16 Adopted	2016-17 Projected	2017-18 Projected
Average Daily Attendance (ADA)	18,829	19,072	19,072	19,072
Cost of Living Adjustment (COLA)	0.85%	1.02%	1.60%	2.48%
Local Control Funding Formula (LCFF) Target Per ADA	\$10,702.29	\$10,809.79	\$10,979.55	\$11,247.48
Average LCFF Funded Per ADA	\$7,988.32	\$8,887.09	\$9,383.21	\$9,886.65
Shortfall between Target & Funded	(\$2,713.97)	(\$1,922.71)	(\$1,596.34)	(\$1,360.83)
Total Shortfall (per ADA shortfall times total ADA)	-\$51,102,591	-\$36,670,475	-\$30,445,865	-\$25,954,232
New Classroom Teachers Due to Growth	33.4	27.2	10	10
Staffing Ratio	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1
STRS Employer Contribution	8.88%	10.73%	12.58%	14.43%
PERS Employer Contribution	11.771%	11.847%	15.000%	16.600%
Health & Welfare District Contribution Increase	3.00%	3.00%	3.00%	3.00%
Worker's Comp Rate	1.756%	1.830%	1.639%	1.639%
Indirect Rate	4.49%	4.87%	4.87%	4.87%
MUTA Salary Increase	4.00%	4.00%	0.00%	0.00%
CSEA, Confidential Salary Increase	4.00%	4.00%	0.00%	0.00%
CMBA Salary Increase	4.00%	4.00%	0.00%	0.00%
Non Represented (Cert. & Class. Mgmt, Supv.)	4.00%	4.00%	0.00%	0.00%
Transfer to Fund 40-Capital Projects	\$1,363,315	\$894,796	\$350,000	\$350,000
Transfer to Fund 41 - Building Fund	\$9,769,835	\$9,303,160	\$3,150,000	\$3,150,000
Transfer Out to Fund 40- for Deferred Maintenance	\$1,260,231	\$1,260,231	\$2,500,000	\$2,500,000
Transfer Out to Fund 11 - Adult Education	\$600,000	\$600,000	\$600,000	\$600,000

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	190,832,104.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,018,108.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	27,538.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,282,417.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,776.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	12,994,381.00
6. All Other Financing Uses	All	9100	7699	6,200.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	584,983.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				17,696,295.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	1,000,063.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				158,117,764.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		19,051.68
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,299.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	136,874,228.28	7,262.20
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	136,874,228.28	7,262.20
B. Required effort (Line A.2 times 90%)	123,186,805.45	6,535.98
C. Current year expenditures (Line I.E and Line II.B)	158,117,764.00	8,299.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

July 1 Budget
2014-15 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS20 65243 000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(122,318.00)	0.00	(597,301.00)				
Other Sources/Uses Detail					20,000.00	12,994,381.00		
Fund Reconciliation							135,957.12	12,646.48
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	7,725.00	0.00	11,171.00	0.00				
Other Sources/Uses Detail					601,035.00	0.00		
Fund Reconciliation							0.00	4,479.82
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,842.00	0.00	85,615.00	0.00				
Other Sources/Uses Detail					0.00	1,035.00		
Fund Reconciliation							114.24	126,640.30
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	103,751.00	0.00	500,515.00	0.00				
Other Sources/Uses Detail					1,000.00	0.00		
Fund Reconciliation							5,545.24	4,837.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			1,260,231.00	0.00		
Other Sources/Uses Detail							6,987.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00				15,140,043.00		
Other Sources/Uses Detail					0.00		0.00	5,040.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00				1,375,423.00		
Other Sources/Uses Detail					0.00		0.00	0.00
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00				0.00	0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,224,603.00	0.00	5,040.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			11,133,150.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					1,270,863.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	122,318.00	(122,318.00)	597,301.00	(597,301.00)	29,510,882.00	29,510,882.00	153,643.60	153,643.60

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

20 65243 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(113,626.00)	0.00	(637,220.00)				
Other Sources/Uses Detail					20,000.00	12,058,186.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	6,545.00	0.00	255.00	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,200.00	0.00	92,406.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	100,881.00	0.00	544,559.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,203,140.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,458,186.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,183,140.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

20 65243 0000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	113,626.00	(113,626.00)	637,220.00	(637,220.00)	13,261,326.00	13,261,326.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2012-13)	18,763.63	18,654.34	0.6%	Met
Second Prior Year (2013-14)	18,654.16	18,897.82	N/A	Met
First Prior Year (2014-15)	18,897.82	19,051.68	N/A	Met
Budget Year (2015-16)	19,294.52			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		19,701	19,333	1.9%	Not Met
Second Prior Year (2013-14)		19,424	19,573	N/A	Met
First Prior Year (2014-15)		19,817	19,775	0.2%	Met
Budget Year (2015-16)		20,077			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	19,054	19,333	98.6%
Second Prior Year (2013-14)	18,898	19,573	96.6%
First Prior Year (2014-15)	19,052	19,775	96.3%
		Historical Average Ratio:	97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

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)	19,295	20,077	96.1%	Met
1st Subsequent Year (2016-17)	19,295	20,077	96.1%	Met
2nd Subsequent Year (2017-18)	19,295	20,077	96.1%	Met

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

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

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

Explanation:
(required if NOT met)

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)		208,569,456.00	211,844,855.00	217,014,450.00	
		Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	19,051.68	19,294.52	19,294.52	19,294.52
b.	Prior Year ADA (Funded)		19,051.68	19,294.52	19,294.52
c.	Difference (Step 1a minus Step 1b)		242.84	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		1.27%	0.00%	0.00%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		154,467,306.00	183,184,646.00	193,903,507.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		28,717,421.00	10,718,918.00	8,481,716.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		28,717,421.00	10,718,918.00	8,481,716.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		18.59%	5.85%	4.37%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)					
		19.86%	5.85%	4.37%	
LCFF Revenue Standard (Step 3, plus/minus 1%):		18.86% to 20.86%	4.85% to 6.85%	3.37% to 5.37%	

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)	19,413,011.00	19,413,011.00	19,413,011.00	19,413,011.00
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)	153,825,053.00	184,208,288.00	194,927,125.00	203,408,784.00
District's Projected Change in LCFF Revenue:		19.75%	5.82%	4.35%
LCFF Revenue Standard:		18.86% to 20.86%	4.85% to 6.85%	3.37% to 5.37%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	90,953,843.70	100,376,749.01	90.6%
Second Prior Year (2013-14)	103,620,064.39	118,473,620.30	87.5%
First Prior Year (2014-15)	117,733,377.00	135,676,877.00	86.8%
	Historical Average Ratio:		88.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	134,571,390.00	160,489,311.00	83.9%	Not Met
1st Subsequent Year (2016-17)	139,778,452.03	165,967,122.58	84.2%	Not Met
2nd Subsequent Year (2017-18)	144,931,468.91	171,377,305.93	84.6%	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)

Standard is not met, budget in objects 4000-6000 increased due to the LCFF revenue increase. Budget includes Education Programs, professional development for classified and certificated, and replacement schedules for furniture, technology, and vehicles.

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):	19.86%	5.85%	4.37%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	9.86% to 29.86%	-4.15% to 15.85%	-5.63% to 14.37%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	14.86% to 24.86%	.85% to 10.85%	-.63% to 9.37%

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)	16,067,512.00		
Budget Year (2015-16)	12,509,195.00	-22.15%	Yes
1st Subsequent Year (2016-17)	12,509,195.00	0.00%	Yes
2nd Subsequent Year (2017-18)	12,509,195.00	0.00%	No

Explanation:
(required if Yes)

Fiscal Year 2014-15 includes Deferred Revenue, where Fiscal Years 2015-16, 2016-17, & 2017-18 do not include Deferred Revenue.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	8,733,966.00		
Budget Year (2015-16)	5,836,355.00	-33.18%	Yes
1st Subsequent Year (2016-17)	5,836,355.00	0.00%	Yes
2nd Subsequent Year (2017-18)	5,836,355.00	0.00%	No

Explanation:
(required if Yes)

Fiscal Year 2014-15 includes One Time revenues for Mandated/Common Core and CA Career Pathway Trust; and QEIA last year funding. Subsequent Fiscal Year's revenue do not include One Time revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	6,524,150.00		
Budget Year (2015-16)	4,990,900.00	-23.50%	Yes
1st Subsequent Year (2016-17)	5,071,258.92	1.61%	No
2nd Subsequent Year (2017-18)	5,168,933.26	1.93%	No

Explanation:
(required if Yes)

Fiscal Year 2014-15 includes One Time revenues, where Fiscal Year 2015-16 does not include One Time revenues.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	15,618,021.00		
Budget Year (2015-16)	16,250,280.00	4.05%	Yes
1st Subsequent Year (2016-17)	16,153,653.78	-0.59%	Yes
2nd Subsequent Year (2017-18)	16,041,775.10	-0.69%	Yes

Explanation:
(required if Yes)

Fiscal Year 2014-15 includes Carryover, where subsequent Fiscal Years do not include carryover.

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

First Prior Year (2014-15)	17,029,696.00		
Budget Year (2015-16)	15,752,266.00	-7.50%	Yes
1st Subsequent Year (2016-17)	15,871,519.55	0.76%	Yes
2nd Subsequent Year (2017-18)	16,013,312.02	0.89%	No

Explanation:
(required if Yes)

Fiscal Year 2014-15 includes Carryover, where subsequent Fiscal Years do not include carryover.

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)	31,325,628.00		
Budget Year (2015-16)	23,336,450.00	-25.50%	Not Met
1st Subsequent Year (2016-17)	23,416,808.92	0.34%	Met
2nd Subsequent Year (2017-18)	23,514,483.26	0.42%	Met

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

First Prior Year (2014-15)	32,647,717.00		
Budget Year (2015-16)	32,002,546.00	-1.98%	Not Met
1st Subsequent Year (2016-17)	32,025,173.33	0.07%	Met
2nd Subsequent Year (2017-18)	32,055,087.12	0.09%	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)

Fiscal Year 2014-15 includes Deferred Revenue, where Fiscal Years 2015-16, 2016-17, & 2017-18 do not include Deferred Revenue.

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

Fiscal Year 2014-15 includes One Time revenues for Mandated/Common Core and CA Career Pathway Trust; and QEIA last year funding. Subsequent Fiscal Year's revenue do not include One Time revenues.

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

Fiscal Year 2014-15 includes One Time revenues, where Fiscal Year 2015-16 does not include One Time revenues.

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

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

Fiscal Year 2014-15 includes Carryover, where subsequent Fiscal Years do not include carryover.

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

Fiscal Year 2014-15 includes Carryover, where subsequent Fiscal Years do not include carryover.

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)	206,615,534.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	206,615,534.00	6,198,466.02	6,470,963.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	4,271,646.00	4,661,296.00	5,724,963.13
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	28,143,130.53	28,858,012.40	25,626,741.68
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	(1.42)
d. Available Reserves (Lines 1a through 1c)	32,414,776.53	33,519,308.40	31,351,703.39
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	142,384,099.46	155,376,541.61	190,832,104.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	142,384,099.46	155,376,541.61	190,832,104.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	22.8%	21.6%	16.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	7.6%	7.2%	5.5%

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)	3,724,255.18	101,641,505.01	N/A	Met
Second Prior Year (2013-14)	430,658.67	123,824,685.67	N/A	Met
First Prior Year (2014-15)	(2,597,530.00)	147,417,227.00	1.8%	Met
Budget Year (2015-16) (Information only)	79,620.00	170,397,471.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

Percentage Level 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)	34,692,767.88	36,870,180.02	N/A		Met
Second Prior Year (2013-14)	36,433,393.02	40,708,407.48	N/A		Met
First Prior Year (2014-15)	39,082,935.43	41,139,066.15	N/A		Met
Budget Year (2015-16) (Information only)	38,541,536.15				

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	19,295	19,295	19,295
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	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)	206,615,534.00	206,937,941.03	212,643,645.45
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)	206,615,534.00	206,937,941.03	212,643,645.45
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,198,466.02	6,208,138.23	6,379,309.36
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)	6,198,466.02	6,208,138.23	6,379,309.36

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,198,466.02	6,208,138.23	6,379,309.36
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	25,915,071.79	37,277,712.99	50,523,143.42
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)	(1.42)	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)	32,113,536.39	43,485,851.22	56,902,452.78
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.54%	21.01%	26.76%
District's Reserve Standard (Section 10B, Line 7):	6,198,466.02	6,208,138.23	6,379,309.36
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(14,267,548.00)			
Budget Year (2015-16)	(17,129,474.00)	2,861,926.00	20.1%	Not Met
1st Subsequent Year (2016-17)	(18,046,871.00)	917,397.00	5.4%	Met
2nd Subsequent Year (2017-18)	(18,258,154.00)	211,283.00	1.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	20,000.00			
Budget Year (2015-16)	20,000.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	20,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	20,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	12,994,381.00			
Budget Year (2015-16)	12,058,186.00	(936,195.00)	-7.2%	Met
1st Subsequent Year (2016-17)	6,600,000.00	(5,458,186.00)	-45.3%	Not Met
2nd Subsequent Year (2017-18)	6,600,000.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the general fund operational budget?	Yes			

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

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

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

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

Explanation:
(required if NOT met)

Standard is not met due to increase in staffing and operational budget for Special Ed and Maintenance & Operations.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Standard is not met due to decrease in the interfund transfers to Building Fund (41) and Capital Outlay Fund (40) for future projects.

- 1d. YES - Capital projects exist that may impact the general fund operational budget. Identify each project, including a description of the project, estimated completion date, original project budget, original source of funding, and estimated fiscal impact on the general fund.

Project Information:
(required if YES)

A new elementary school and a new high school will be needed within 5 years. These projects will be funded through a General Obligation Bond (GOB) passed by voters in November 2014 and Interfund transfers from General Fund to Fund 41 - Special Reserve-Building

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

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:

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

None

None

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

27,479,255.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

27,479,255.00

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

Actuarial

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

Jul 01, 2013

5. OPEB Contributions

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

2,721,883.00

2,721,883.00

2,721,883.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

2,284,392.00

2,308,502.00

2,337,622.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

2,256,432.00

2,308,502.00

2,337,622.00

- d. Number of retirees receiving OPEB benefits

162

162

162

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	990.9	1,053.0	1,063.0	1,073.0

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Oct 28, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 10, 2014

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

837,715

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
17,824,318	18,521,238	19,076,879
\$15,747/Eligible Employee	\$16,219/Eligible Employee	\$16,706/Eligible Employee
3.0%	3.0%	3.0%

Certificated (Non-management) Prior Year Settlements

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

No		

--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,093,822	1,026,215	1,041,608
1.6%	1.5%	1.5%

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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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	597.6	665.7	665.7	665.7

Classified (Non-management) Salary and Benefit Negotiations

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

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

Yes

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

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

Negotiations Settled

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

Nov 18, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 12, 2014

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

300,876

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
9,671,727	9,961,879	10,260,735
\$15,747/Eligible Employee	\$16,219/Eligible Employee	\$16,706/Eligible Employee
3.0%	3.0%	3.0%

Classified (Non-management) Prior Year Settlements

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

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
328,015	338,325	343,400
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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	124.0	135.0	135.0	135.0

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

157,533

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
2,361,758	2,432,611	2,505,589
\$15,747/Eligible Employee	\$16,219/Eligible Employee	\$16,706/Eligible Employee
3.0%	3.0%	3.0%

**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
184,599	185,042	187,818
1.5%	1.5%	1.5%

**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)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 23, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

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?

No

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

Yes

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

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?

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

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July 1 Budget
2014-15 Estimated Actuals
Technical Review Checks

Madera Unified

Madera 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6286-0-0000-0000-9790	6286	-0.13
Explanation: RS 6286 ELAP funds are carry over and they will be spend this Fiscal Year.		

01-6286-0-1110-1000-5600	6286	523.00
01-6286-0-1110-1000-5800	6286	1,005.00
01-6286-0-1110-2490-4300	6286	83.00
01-6286-0-1110-2490-5800	6286	1,570.00
01-6286-0-1110-2700-5200	6286	1,470.00
01-6286-0-1110-3130-5200	6286	365.00
01-6286-0-1110-7210-7310	6286	937.00
01-6286-0-0000-0000-9110	6286	21,809.87
01-6286-0-0000-0000-9791	6286	21,809.87
01-6286-0-0000-2100-5200	6286	1,892.00
01-6286-0-0000-7100-5200	6286	1,780.00
01-6286-0-1110-1000-4300	6286	4,913.00
01-6286-0-1110-1000-5200	6286	7,272.00
01-6286-0-0000-0000-979Z	6286	-0.13

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO - FN - OB			
01	6286	0	0000-0000-9110	01	6286	21,809.87
01	6286	0	0000-0000-9790	01	6286	-0.13
01	6286	0	0000-0000-9791	01	6286	21,809.87
01	6286	0	0000-0000-979Z	01	6286	-0.13
01	6286	0	0000-2100-5200	01	6286	1,892.00
01	6286	0	0000-7100-5200	01	6286	1,780.00
01	6286	0	1110-1000-4300	01	6286	4,913.00
01	6286	0	1110-1000-5200	01	6286	7,272.00
01	6286	0	1110-1000-5600	01	6286	523.00
01	6286	0	1110-1000-5800	01	6286	1,005.00
01	6286	0	1110-2490-4300	01	6286	83.00
01	6286	0	1110-2490-5800	01	6286	1,570.00
01	6286	0	1110-2700-5200	01	6286	1,470.00
01	6286	0	1110-3130-5200	01	6286	365.00
01	6286	0	1110-7210-7310	01	6286	937.00

Explanation:RS 6286 ELAP funds are carry over and they will be spend this Fiscal Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	6286	0	0000-0000-9110	6286	9110	21,809.87

Explanation:RS 6286 ELAP funds are carry over and they will be spend this Fiscal Year.

01	6382	0	0000-0000-9740	6382	9740	448,496.00
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Explanation:RS 6382 - California Career Pathway is a five year award, ending balance will carryover to fund following years.

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
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12 6105 2700 -3,835.00

Explanation: The \$3,835 negative amount in Fund 12 - Resource 6105 is offset by the same positive amount in Resource 9226.

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

NET-INV-CAP-ASSETS - (W) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-73, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund. PASSED

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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July 1 Budget
2015-16 Budget
Technical Review Checks

Madera Unified

Madera 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

CHECKFUND - (F) - All FUND codes must be valid.

PASSED

CHECKRESOURCE - (W) - The following codes for RESOURCE are not valid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.

EXCEPTION

ACCOUNT	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB		
01-6286-0-0000-0000-979Z	6286	-0.13
Explanation: The \$.13 negative balance in RS 6286 will be cleared at close out.		
01-6286-0-0000-0000-9790	6286	-0.13
01-6286-0-0000-0000-9791	6286	-0.13

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.

PASSED

CHECKGOAL - (F) - All GOAL codes must be valid.

PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid.

PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid.

PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.

PASSED

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-6286-0-0000-0000-9790	01	6286	-0.13
01-6286-0-0000-0000-9791	01	6286	-0.13
01-6286-0-0000-0000-979Z	01	6286	-0.13
Explanation: RS 6286 ELAP funds are carry over and they will be spend this			

Fiscal Year.

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6382	0	0000	0000	9740	294,519.00
Explanation:RS 6382 - California Career Pathway is a five year award, ending balance will carryover to fund following years.						

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6382	0	0000	0000	9791	448,496.00
Explanation:RS 6382 - California Career Pathway is a five year award, ending balance will carryover to fund following years.						

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This

technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (F) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAED-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAED-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAED-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790)

must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	3725	4300	-54,143.00

Explanation:The \$54,143 negative balance in RS 3725 will be covered at First Interim.

01	4035	4300	-176,919.00
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Explanation:The \$60,726 negative balance will be covered with carryover.

11	9010	4300	-54,480.00
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Explanation:The \$54,480 negative balance in Fund 11 will be covered with projected carry over.

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-3,815.00

Explanation:The \$3,815 negative amount in Fund 12 - Resource 6105 is offset by the same positive amount in Resource 9226.

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CB-BUDGET-CERTIFY - (F) - In Form CB, the district checked the box relating to the required budget certifications. PASSED

CB-BALANCE-ABOVE-MIN - (W) - In Form CB, the district checked the box relating to compliance with EC Section 42127(a)(2)(B) and (C). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

BUDGET-CERT-PROVIDE - (F) - Budget Certification (Form CB) must be provided. PASSED

WK-COMP-CERT-PROVIDE - (F) - Workers' Compensation Certification (Form CC) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.