

# General Fund Form 01

2015/16  
Budget Proposal  
2014/15  
Estimated Actuals

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	232,326,900.00	3,075,743.00	235,402,643.00	268,315,408.00	3,075,743.00	271,391,151.00	15.3%
2) Federal Revenue		8100-8299	0.00	26,144,885.00	26,144,885.00	0.00	19,166,324.00	19,166,324.00	-26.7%
3) Other State Revenue		8300-8599	6,644,755.00	18,387,105.00	25,031,860.00	21,684,939.00	15,983,963.00	37,668,902.00	50.5%
4) Other Local Revenue		8600-8799	4,318,033.00	3,701,797.00	8,019,830.00	718,110.00	1,488,764.00	2,206,874.00	-72.5%
5) TOTAL, REVENUES			243,289,688.00	51,309,530.00	294,599,218.00	290,718,457.00	39,714,794.00	330,433,251.00	12.2%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	113,226,311.00	30,788,595.00	144,014,906.00	118,693,824.00	29,372,713.00	148,066,537.00	2.8%
2) Classified Salaries		2000-2999	30,157,216.00	15,397,125.00	45,554,341.00	33,072,660.00	15,766,067.00	48,838,727.00	7.2%
3) Employee Benefits		3000-3999	29,700,094.00	11,201,873.00	40,901,967.00	35,261,521.00	11,824,669.00	47,086,190.00	15.1%
4) Books and Supplies		4000-4999	9,488,208.00	10,104,995.00	19,593,203.00	11,461,076.00	3,894,583.00	15,355,659.00	-21.6%
5) Services and Other Operating Expenditures		5000-5999	25,696,871.00	23,615,743.00	49,312,614.00	31,228,350.00	14,910,259.00	46,138,609.00	-6.4%
6) Capital Outlay		6000-6999	7,064,445.00	1,843,075.00	8,907,520.00	9,257,000.00	0.00	9,257,000.00	3.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,332,354.00	5,236,059.00	11,568,413.00	7,230,299.00	2,356,100.00	9,586,399.00	-17.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,317,676.00)	1,266,810.00	(1,050,866.00)	(2,238,207.00)	1,137,013.00	(1,101,194.00)	4.8%
9) TOTAL, EXPENDITURES			219,347,823.00	99,454,275.00	318,802,098.00	243,966,523.00	79,261,404.00	323,227,927.00	1.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,941,865.00	(48,144,745.00)	(24,202,880.00)	46,751,934.00	(39,546,610.00)	7,205,324.00	-129.8%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	514,916.00	466,000.00	980,916.00	1,097,243.00	340,053.00	1,437,296.00	46.5%
b) Transfers Out		7600-7629	7,061,388.00	123,570.00	7,184,958.00	17,316,672.00	110,570.00	17,427,242.00	142.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(35,414,886.00)	35,414,886.00	0.00	(42,395,852.00)	42,395,852.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(41,961,358.00)	35,757,316.00	(6,204,042.00)	(58,615,281.00)	42,625,335.00	(15,989,946.00)	157.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,019,493.00)	(12,387,429.00)	(30,406,922.00)	(11,863,347.00)	3,078,725.00	(8,784,622.00)	-71.1%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	58,455,793.57	16,953,963.31	75,409,756.88	40,436,300.57	4,566,534.31	45,002,834.88	-40.3%
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)									
			58,455,793.57	16,953,963.31	75,409,756.88	40,436,300.57	4,566,534.31	45,002,834.88	-40.3%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			58,455,793.57	16,953,963.31	75,409,756.88	40,436,300.57	4,566,534.31	45,002,834.88	-40.3%
2) Ending Balance, June 30 (E + F1e)									
			40,436,300.57	4,566,534.31	45,002,834.88	28,572,953.57	7,645,259.31	36,218,212.88	-19.5%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash									
		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0%
Stores									
		9712	246,606.83	0.00	246,606.83	250,000.00	0.00	250,000.00	1.4%
Prepaid Expenditures									
		9713	125,984.11	0.00	125,984.11	125,000.00	0.00	125,000.00	-0.8%
All Others									
		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted									
		9740	0.00	4,566,534.31	4,566,534.31	0.00	7,645,259.31	7,645,259.31	67.4%
c) Committed									
Stabilization Arrangements									
		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
		9780	1,485,286.00	0.00	1,485,286.00	535,286.00	0.00	535,286.00	-64.0%
One Time Expenditures									
	0000	9780				250,000.00		250,000.00	
County Cash FMV Adjustment									
	0000	9780				285,286.00		285,286.00	
Carryover Obligation - Deferred Maintainer									
	0000	9780	1,200,000.00		1,200,000.00				
County Cash FMV Adjustment									
	0000	9780	285,286.00		285,286.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789	9,779,612.00	0.00	9,779,612.00	10,219,655.00	0.00	10,219,655.00	4.5%
Unassigned/Unappropriated Amount									
		9790	28,748,811.63	0.00	28,748,811.63	17,393,012.57	0.00	17,393,012.57	-39.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	94,921,386.02	(20,744,628.92)	74,176,757.10				
1) Fair Value Adjustment to Cash in County Treasury		9111	285,286.00	0.00	285,286.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	50,000.00	0.00	50,000.00				
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	3,252.23	0.00	3,252.23				
3) Accounts Receivable		9200	170,637.73	141.00	170,778.73				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	246,606.83	0.00	246,606.83				
7) Prepaid Expenditures		9330	125,984.11	0.00	125,984.11				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			95,803,152.92	(20,744,487.92)	75,058,665.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	177,462.70	1,093.33	178,556.03				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			177,462.70	1,093.33	178,556.03				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30									

July 1 Budget  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(G9 + H2) - (I6 + J2)			95,625,690.22	(20,745,581.25)	74,880,108.97				

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	153,215,464.00	0.00	153,215,464.00	188,063,673.00	0.00	188,063,673.00	22.7%
Education Protection Account State Aid - Current Year		8012	36,241,635.00	0.00	36,241,635.00	37,381,934.00	0.00	37,381,934.00	3.1%
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	763,823.00	0.00	763,823.00	763,823.00	0.00	763,823.00	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	219,812.00	0.00	219,812.00	219,812.00	0.00	219,812.00	0.0%
County & District Taxes Secured Roll Taxes		8041	49,172,722.00	0.00	49,172,722.00	49,172,722.00	0.00	49,172,722.00	0.0%
Unsecured Roll Taxes		8042	2,592,555.00	0.00	2,592,555.00	2,592,555.00	0.00	2,592,555.00	0.0%
Prior Years' Taxes		8043	100,708.00	0.00	100,708.00	100,708.00	0.00	100,708.00	0.0%
Supplemental Taxes		8044	393,718.00	0.00	393,718.00	393,718.00	0.00	393,718.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(9,826,258.00)	0.00	(9,826,258.00)	(9,826,258.00)	0.00	(9,826,258.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	913,317.00	0.00	913,317.00	913,317.00	0.00	913,317.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>233,787,496.00</b>	<b>0.00</b>	<b>233,787,496.00</b>	<b>269,776,004.00</b>	<b>0.00</b>	<b>269,776,004.00</b>	<b>15.4%</b>
<b>LCFF Transfers</b>									
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	(1,460,596.00)	0.00	(1,460,596.00)	(1,460,596.00)	0.00	(1,460,596.00)	0.0%
Property Taxes Transfers		8097	0.00	3,075,743.00	3,075,743.00	0.00	3,075,743.00	3,075,743.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			232,326,900.00	3,075,743.00	235,402,643.00	268,315,408.00	3,075,743.00	271,391,151.00	15.3%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	5,711,641.00	5,711,641.00	0.00	5,520,000.00	5,520,000.00	-3.4%
Special Education Discretionary Grants		8182	0.00	722,608.00	722,608.00	0.00	721,808.00	721,808.00	-0.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		13,997,899.00	13,997,899.00		9,693,255.00	9,693,255.00	-30.8%
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		1,613,383.00	1,613,383.00		1,613,383.00	1,613,383.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,145,885.00	1,145,885.00		688,218.00	688,218.00	-39.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		1,719,524.00	1,719,524.00		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		601,104.00	601,104.00		494,660.00	494,660.00	-17.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	632,841.00	632,841.00	0.00	435,000.00	435,000.00	-31.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>26,144,885.00</b>	<b>26,144,885.00</b>	<b>0.00</b>	<b>19,166,324.00</b>	<b>19,166,324.00</b>	<b>-26.7%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		10,500,000.00	10,500,000.00		10,500,000.00	10,500,000.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,082,821.00	0.00	3,082,821.00	18,185,201.00	0.00	18,185,201.00	489.9%
Lottery - Unrestricted and Instructional Materials		8560	3,505,278.00	724,231.00	4,229,509.00	3,499,738.00	825,141.00	4,324,879.00	2.3%
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		2,926,711.00	2,926,711.00		2,926,711.00	2,926,711.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%



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Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		1,254,538.00	1,254,538.00		0.00	0.00	-100.0%
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		306,404.00	306,404.00		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	56,656.00	2,675,221.00	2,731,877.00	0.00	1,732,111.00	1,732,111.00	-36.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,644,755.00</b>	<b>18,387,105.00</b>	<b>25,031,860.00</b>	<b>21,684,939.00</b>	<b>15,983,963.00</b>	<b>37,668,902.00</b>	<b>50.5%</b>

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	127,680.00	0.00	127,680.00	127,680.00	0.00	127,680.00	0.0%
Interest		8660	475,000.00	0.00	475,000.00	475,000.00	0.00	475,000.00	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	3,539,403.00	695,865.00	4,235,268.00	0.00	231,368.00	231,368.00	-94.5%
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									

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	175,950.00	2,022,053.00	2,198,003.00	115,430.00	529,575.00	645,005.00	-70.7%
Tuition		8710	0.00	185,000.00	185,000.00	0.00	0.00	0.00	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		798,879.00	798,879.00		727,821.00	727,821.00	-8.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,318,033.00</b>	<b>3,701,797.00</b>	<b>8,019,830.00</b>	<b>718,110.00</b>	<b>1,488,764.00</b>	<b>2,206,874.00</b>	<b>-72.5%</b>
<b>TOTAL, REVENUES</b>			<b>243,289,688.00</b>	<b>51,309,530.00</b>	<b>294,599,218.00</b>	<b>290,718,457.00</b>	<b>39,714,794.00</b>	<b>330,433,251.00</b>	<b>12.2%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	94,422,523.00	21,348,603.00	115,771,126.00	98,591,934.00	20,340,815.00	118,932,749.00	2.7%
Certificated Pupil Support Salaries		1200	6,854,298.00	4,626,960.00	11,481,258.00	7,543,029.00	4,907,392.00	12,450,421.00	8.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,983,739.00	1,606,233.00	12,589,972.00	11,235,919.00	1,428,577.00	12,664,496.00	0.6%
Other Certificated Salaries		1900	965,751.00	3,206,799.00	4,172,550.00	1,322,942.00	2,695,929.00	4,018,871.00	-3.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>113,226,311.00</b>	<b>30,788,595.00</b>	<b>144,014,906.00</b>	<b>118,693,824.00</b>	<b>29,372,713.00</b>	<b>148,066,537.00</b>	<b>2.8%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	204,730.00	8,539,371.00	8,744,101.00	216,329.00	9,181,937.00	9,398,266.00	7.5%
Classified Support Salaries		2200	11,837,840.00	3,227,558.00	15,065,398.00	13,316,726.00	3,145,647.00	16,462,373.00	9.3%
Classified Supervisors' and Administrators' Salaries		2300	4,470,692.00	1,116,047.00	5,586,739.00	4,660,340.00	1,112,748.00	5,773,088.00	3.3%
Clerical, Technical and Office Salaries		2400	12,432,337.00	1,248,526.00	13,680,863.00	13,462,551.00	1,033,617.00	14,496,168.00	6.0%
Other Classified Salaries		2900	1,211,617.00	1,265,623.00	2,477,240.00	1,416,714.00	1,292,118.00	2,708,832.00	9.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>30,157,216.00</b>	<b>15,397,125.00</b>	<b>45,554,341.00</b>	<b>33,072,660.00</b>	<b>15,766,067.00</b>	<b>48,838,727.00</b>	<b>7.2%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	10,098,676.00	2,720,057.00	12,818,733.00	12,708,385.00	3,151,875.00	15,860,260.00	23.7%
PERS		3201-3202	3,573,785.00	1,729,984.00	5,303,769.00	3,926,654.00	1,868,179.00	5,794,833.00	9.3%
OASDI/Medicare/Alternative		3301-3302	4,074,333.00	1,685,950.00	5,760,283.00	4,211,307.00	1,626,273.00	5,837,580.00	1.3%
Health and Welfare Benefits		3401-3402	2,069,234.00	810,495.00	2,879,729.00	2,424,288.00	863,607.00	3,287,895.00	14.2%
Unemployment Insurance		3501-3502	76,428.00	26,979.00	103,407.00	76,634.00	23,096.00	99,730.00	-3.6%
Workers' Compensation		3601-3602	2,151,335.00	723,515.00	2,874,850.00	3,026,689.00	903,184.00	3,929,873.00	36.7%
OPEB, Allocated		3701-3702	1,188,916.00	240,913.00	1,429,829.00	1,296,922.00	278,719.00	1,575,641.00	10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,467,387.00	3,263,980.00	9,731,367.00	7,590,642.00	3,109,736.00	10,700,378.00	10.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,700,094.00</b>	<b>11,201,873.00</b>	<b>40,901,967.00</b>	<b>35,261,521.00</b>	<b>11,824,669.00</b>	<b>47,086,190.00</b>	<b>15.1%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	370,177.00	1,400,035.00	1,770,212.00	15,059.00	1,209,362.00	1,224,421.00	-30.8%
Books and Other Reference Materials		4200	365,868.00	288,353.00	654,221.00	462,284.00	104,288.00	566,572.00	-13.4%
Materials and Supplies		4300	5,158,507.00	3,568,032.00	8,726,539.00	6,096,579.00	1,925,957.00	8,022,536.00	-8.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	3,593,656.00	4,848,575.00	8,442,231.00	4,887,154.00	654,976.00	5,542,130.00	-34.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,488,208.00	10,104,995.00	19,593,203.00	11,461,076.00	3,894,583.00	15,355,659.00	-21.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	410,000.00	1,689,286.00	2,099,286.00	1,333,500.00	3,962,639.00	5,296,139.00	152.3%
Travel and Conferences		5200	344,448.00	622,542.00	966,990.00	630,223.00	487,438.00	1,117,661.00	15.6%
Dues and Memberships		5300	110,155.00	9,623.00	119,778.00	111,255.00	6,957.00	118,212.00	-1.3%
Insurance		5400 - 5450	2,367,248.00	0.00	2,367,248.00	2,839,141.00	0.00	2,839,141.00	19.9%
Operations and Housekeeping Services		5500	6,265,692.00	9,020.00	6,274,712.00	6,610,450.00	9,100.00	6,619,550.00	5.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,217,356.00	660,757.00	3,878,113.00	1,009,690.00	637,456.00	1,647,146.00	-57.5%
Transfers of Direct Costs		5710	(2,080,856.00)	2,080,856.00	0.00	(1,301,509.00)	1,301,509.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(154,673.00)	(267,050.00)	(421,723.00)	(144,050.00)	(257,604.00)	(401,654.00)	-4.8%
Professional/Consulting Services and Operating Expenditures		5800	14,545,637.00	18,745,239.00	33,290,876.00	19,472,005.00	8,701,179.00	28,173,184.00	-15.4%
Communications		5900	671,864.00	65,470.00	737,334.00	667,645.00	61,585.00	729,230.00	-1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,696,871.00	23,615,743.00	49,312,614.00	31,228,350.00	14,910,259.00	46,138,609.00	-6.4%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,935,880.00	0.00	2,935,880.00	0.00	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	3,827,677.00	1,683,154.00	5,510,831.00	8,600,000.00	0.00	8,600,000.00	56.1%
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	278,888.00	159,921.00	438,809.00	92,000.00	0.00	92,000.00	-79.0%
Equipment Replacement		6500	22,000.00	0.00	22,000.00	565,000.00	0.00	565,000.00	2468.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,064,445.00</b>	<b>1,843,075.00</b>	<b>8,907,520.00</b>	<b>9,257,000.00</b>	<b>0.00</b>	<b>9,257,000.00</b>	<b>3.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	45,000.00	45,000.00	0.00	55,000.00	55,000.00	22.2%
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	5,958,935.00	5,191,059.00	11,149,994.00	6,850,330.00	2,301,100.00	9,151,430.00	-17.9%
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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	20,703.00	0.00	20,703.00	12,656.00	0.00	12,656.00	-38.9%
Other Debt Service - Principal		7439	352,716.00	0.00	352,716.00	367,313.00	0.00	367,313.00	4.1%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,332,354.00</b>	<b>5,236,059.00</b>	<b>11,568,413.00</b>	<b>7,230,299.00</b>	<b>2,356,100.00</b>	<b>9,586,399.00</b>	<b>-17.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,266,810.00)	1,266,810.00	0.00	(1,137,013.00)	1,137,013.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,050,866.00)	0.00	(1,050,866.00)	(1,101,194.00)	0.00	(1,101,194.00)	4.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,317,676.00)</b>	<b>1,266,810.00</b>	<b>(1,050,866.00)</b>	<b>(2,238,207.00)</b>	<b>1,137,013.00</b>	<b>(1,101,194.00)</b>	<b>4.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>219,347,823.00</b>	<b>99,454,275.00</b>	<b>318,802,098.00</b>	<b>243,966,523.00</b>	<b>79,261,404.00</b>	<b>323,227,927.00</b>	<b>1.4%</b>

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	514,916.00	466,000.00	980,916.00	1,097,243.00	340,053.00	1,437,296.00	46.5%
(a) TOTAL, INTERFUND TRANSFERS IN			514,916.00	466,000.00	980,916.00	1,097,243.00	340,053.00	1,437,296.00	46.5%
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	18,570.00	18,570.00	0.00	18,570.00	18,570.00	0.0%
To: Special Reserve Fund		7612	361,000.00	0.00	361,000.00	362,100.00	0.00	362,100.00	0.3%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	6,700,388.00	105,000.00	6,805,388.00	16,954,572.00	92,000.00	17,046,572.00	150.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,061,388.00	123,570.00	7,184,958.00	17,316,672.00	110,570.00	17,427,242.00	142.6%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(35,384,754.00)	35,384,754.00	0.00	(42,395,852.00)	42,395,852.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(30,132.00)	30,132.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(35,414,886.00)	35,414,886.00	0.00	(42,395,852.00)	42,395,852.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(41,961,358.00)	35,757,316.00	(6,204,042.00)	(58,615,281.00)	42,625,335.00	(15,989,946.00)	157.7%

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# Multi Year Projection

**MODESTO CITY SCHOOLS**  
**2015-16 PROPOSED BUDGET**  
PRELIMINARY GENERAL FUND - UNRESTRICTED RESOURCES ONLY  
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

UNRESTRICTED RESOURCES

THREE-YEAR PROJECTION  
2014-15 TO 2017-18

Description	Object Codes	Estimated Actuals 2014-15	Working 2015-16	Projected 2016-17	Projected 2017-18
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	232,326,900	268,315,408	280,940,433	292,121,507
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	-	-	-	-
3) Other State Sources	8300-8599	6,644,755	21,684,939	4,676,772	4,676,772
4) Other Local Sources	8600-8799	4,318,033	718,110	718,110	718,110
5) TOTAL REVENUES		<b>243,289,688</b>	<b>290,718,457</b>	<b>286,335,315</b>	<b>297,516,389</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	113,226,311	118,693,824	118,693,824	118,693,824
2) Classified Salaries	2000-2999	30,157,216	33,072,660	33,067,660	33,067,660
3) Employee Benefits	3000-3999	29,700,094	35,261,521	37,854,082	41,223,819
4) Books, Supplies & Equipment	4000-4999	9,488,208	11,461,076	10,238,036	10,238,036
5) Services, Other Operating Services	5000-5999	25,696,871	31,228,350	30,971,468	30,971,468
6) Capital Outlay	6000-6999	7,064,445	9,257,000	9,257,000	9,257,000
7) Other Outgo	7100-7299 7400-7499	6,332,354	7,230,299	7,572,083	7,851,453
8) Direct Support/Indirect Cost	7300-7399	(2,317,676)	(2,238,207)	(1,887,013)	(1,887,013)
9) TOTAL EXPENDITURES		<b>219,347,823</b>	<b>243,966,523</b>	<b>245,767,140</b>	<b>249,416,247</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>23,941,865</b>	<b>46,751,934</b>	<b>40,568,175</b>	<b>48,100,142</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	514,916	1,097,243	1,097,243	1,097,243
b) Transfers Out	7610-7629	7,061,388	17,316,672	2,506,672	2,506,672
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	(35,414,886)	(42,395,852)	(42,066,976)	(43,018,814)
<i>Special Education</i>		(27,874,864)	(32,516,250)	(32,555,664)	(33,364,936)
<i>Routine Restricted Maintenance</i>		(7,509,890)	(9,879,602)	(9,511,312)	(9,653,878)
<i>Restricted Resource sweep to Unrestricted</i>		(30,132)	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>(41,961,358)</b>	<b>(58,615,281)</b>	<b>(43,476,405)</b>	<b>(44,428,243)</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(18,019,493)</b>	<b>(11,863,347)</b>	<b>(2,908,230)</b>	<b>3,671,898</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		58,455,794	40,436,301	28,572,954	25,664,724
a) Adjustments		-	-	-	-
b) Net Beginning Balance		58,455,794	40,436,301	28,572,954	25,664,724
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>40,436,301</b>	<b>28,572,954</b>	<b>25,664,724</b>	<b>29,336,622</b>

Description	Object Codes	Estimated Actuals 2014-15	Working 2015-16	Projected 2016-17	Projected 2017-18
<b>COMPONENTS OF ENDING FUND BALANCE</b>		40,436,301	28,572,954	25,664,724	29,336,622
<b>A) Nonspendable</b>					
Revolving Cash	9711	50,000	50,000	50,000	50,000
Stores	9712	248,807	250,000	250,000	250,000
Other, Prepay, Etc.	9713	125,984	125,000	125,000	125,000
General Reserve	9730	-	-	-	-
<b>Subtotal (Ending Fund Balance - Nonspendable)</b>		40,011,510	28,147,954	25,239,724	28,911,622
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	9,779,612	10,219,655	9,851,365	9,993,931
LCAP Supplemental & Concentration	9780	-	-	7,125,720	4,923,446
Carryover Obligation - Miscellaneous	9780	-	-	-	-
Carryover Obligation - Lost Textbooks	0132 9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	0522 9780	1,200,000	-	-	-
One Time Expenditures	9780	-	250,000	250,000	250,000
County Cash FMV Adjustment	9780	285,286	285,286	285,286	285,286
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	-	-	-	-
<b>TOTAL ALL RESERVES</b>		11,689,688	11,179,941	17,937,371	15,877,663
<b>UNASSIGNED BALANCE</b>		28,746,612	17,393,013	7,727,353	13,458,959

**MODESTO CITY SCHOOLS**  
**2015-16 PROPOSED BUDGET**  
**GENERAL FUND - RESTRICTED RESOURCES ONLY**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**RESTRICTED RESOURCES**

**THREE-YEAR PROJECTION**  
**2014-15 TO 2017-18**

Description	Object Codes	Estimated Actuals 2014-15	Working 2015-16	Projected 2016-17	Projected 2017-18
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	3,075,743	3,075,743	3,075,743	3,075,743
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	26,144,885	19,166,324	18,744,879	18,744,879
3) Other State Sources	8300-8599	18,387,105	15,983,963	15,983,963	15,983,963
4) Other Local Sources	8600-8799	3,701,797	1,488,764	1,488,764	1,488,764
5) TOTAL REVENUES		<b>51,309,530</b>	<b>39,714,794</b>	<b>39,293,349</b>	<b>39,293,349</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	30,788,595	29,372,713	29,372,713	29,372,713
2) Classified Salaries	2000-2999	15,397,125	15,766,067	15,766,067	15,766,067
3) Employee Benefits	3000-3999	11,201,873	11,824,669	12,557,730	13,660,821
4) Books, Supplies & Equipment	4000-4999	10,104,995	3,894,583	3,894,583	3,894,583
5) Services, Other Operating Services	5000-5999	23,615,743	14,910,259	14,910,259	14,910,259
6) Capital Outlay	6000-6999	1,843,075	-	-	-
7) Other Outgo	7100-7299 7400-7499	5,236,059	2,356,100	2,356,100	2,356,100
8) Direct Support/Indirect Cost	7300-7399	1,266,810	1,137,013	1,137,013	1,137,013
9) TOTAL EXPENDITURES		<b>99,454,275</b>	<b>79,261,404</b>	<b>79,994,465</b>	<b>81,097,556</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>					
		<b>(48,144,745)</b>	<b>(39,546,610)</b>	<b>(40,701,116)</b>	<b>(41,804,207)</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	466,000	340,053	340,053	340,053
b) Transfers Out	7610-7629	123,570	110,570	110,570	110,570
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	35,414,886	42,395,852	42,066,976	43,018,814
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>35,757,316</b>	<b>42,625,335</b>	<b>42,296,459</b>	<b>43,248,297</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>					
		<b>(12,387,429)</b>	<b>3,078,725</b>	<b>1,595,343</b>	<b>1,444,091</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance					
a) Adjustments		-	-	-	-
b) Net Beginning Balance		16,953,963	4,566,534	7,645,259	9,240,602
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>4,566,534</b>	<b>7,645,259</b>	<b>9,240,602</b>	<b>10,684,693</b>

Description	Object Codes	Estimated Actuals 2014-15	Working 2015-16	Projected 2016-17	Projected 2017-18
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>A) Nonspendable</b>					
Revolving Cash	9711	-	-	-	-
Stores	9712	-	-	-	-
Other, Prepay, Etc.	9713	-	-	-	-
General Reserve	9730	-	-	-	-
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	-	-	-	-
LCFF Funding	9780	-	-	-	-
Carryover Obligation - Miscellaneous	9780	-	-	-	-
Carryover Obligation - Lost Textbooks	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	-	-	-	-
One Time Expenditures	9780	-	-	-	-
County Cash FMV Adjustment	9780	-	-	-	-
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	4,566,534	7,645,259	9,240,602	10,684,693
<b>TOTAL, ALL RESERVES</b>		<b>4,566,534</b>	<b>7,645,259</b>	<b>9,240,602</b>	<b>10,684,693</b>
<b>UNASSIGNED BALANCE</b>		-	-	-	-

**MODESTO CITY SCHOOLS**  
**2015-16 PROPOSED BUDGET**  
**GENERAL FUND**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

COMBINED RESOURCES

**THREE-YEAR PROJECTION**  
**2014-15 TO 2017-18**

Description	Object Codes	Estimated Actuals 2014-15	Working 2015-16	Projected 2016-17	Projected 2017-18
<b>A. REVENUES</b>					
1) Local Control Funding Formula Sources - Current Year	8010-8099	235,402,643	271,391,151	284,016,176	295,197,250
Local Control Funding Formula Sources - Prior Year	8010-8099	-	-	-	-
2) Federal Sources	8100-8299	26,144,885	19,166,324	18,744,879	18,744,879
3) Other State Sources	8300-8599	25,031,860	37,668,902	20,660,735	20,660,735
4) Other Local Sources	8600-8799	8,019,830	2,206,874	2,206,874	2,206,874
5) TOTAL REVENUES		<b>294,599,218</b>	<b>330,433,251</b>	<b>325,628,664</b>	<b>336,809,738</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries	1000-1999	144,014,906	148,066,537	148,066,537	148,066,537
2) Classified Salaries	2000-2999	45,554,341	48,838,727	48,833,727	48,833,727
3) Employee Benefits	3000-3999	40,901,967	47,086,190	50,411,812	54,884,640
4) Books, Supplies & Equipment	4000-4999	19,593,203	15,355,659	14,132,619	14,132,619
5) Services, Other Operating Services	5000-5999	49,312,614	46,138,609	45,881,727	45,881,727
6) Capital Outlay	6000-6999	8,907,520	9,257,000	9,257,000	9,257,000
7) Other Outgo	7100-7299 7400-7499	11,568,413	9,586,399	9,928,183	10,207,553
8) Direct Support/Indirect Cost	7300-7399	(1,050,866)	(1,101,194)	(750,000)	(750,000)
9) TOTAL EXPENDITURES		<b>318,802,098</b>	<b>323,227,927</b>	<b>325,761,605</b>	<b>330,513,803</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)</b>		<b>(24,202,880)</b>	<b>7,205,324</b>	<b>(132,941)</b>	<b>6,295,935</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In	8910-8929	980,916	1,437,296	1,437,296	1,437,296
b) Transfers Out	7610-7629	7,184,958	17,427,242	2,617,242	2,617,242
2) Other Sources/Uses					
a) Sources	8930-8979	-	-	-	-
b) Uses	7630-7699	-	-	-	-
3) Contributions	8980-8999	-	-	-	-
4) TOTAL, OTHER FINANCING SOURCES/USES		<b>(6,204,042)</b>	<b>(15,989,946)</b>	<b>(1,179,946)</b>	<b>(1,179,946)</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>(30,406,922)</b>	<b>(8,784,622)</b>	<b>(1,312,887)</b>	<b>5,115,989</b>
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Balance		75,409,757	45,002,835	36,218,213	34,905,326
a) Adjustments		-	-	-	-
b) Net Beginning Balance		75,409,757	45,002,835	36,218,213	34,905,326
c) Other Restatements		-	-	-	-
2) Ending Balance (E + F1b)		<b>45,002,835</b>	<b>36,218,213</b>	<b>34,905,326</b>	<b>40,021,315</b>



Description	Object Codes	Estimated Actuals 2014-15	Working 2015-16	Projected 2016-17	Projected 2017-18
<b>COMPONENTS OF ENDING FUND BALANCE</b>		45,002,835	36,218,213	34,905,326	40,021,315
<b>A) Nonspendable</b>					
Revolving Cash	9711	50,000	50,000	50,000	50,000
Stores	9712	248,807	250,000	250,000	250,000
Other, Prepay, Etc.	9713	125,984	125,000	125,000	125,000
General Reserve	9730	-	-	-	-
<b>B) Assigned</b>					
Appropriation for Economic Uncertainties	9789	9,779,612	10,219,655	9,851,365	9,993,931
LCFF Funding	9780	-	-	7,125,720	4,923,446
Carryover Obligation - Miscellaneous	9780	-	-	-	-
Carryover Obligation - Lost Textbooks	9780	-	-	-	-
Carryover Obligation - Deferred Maintenance	9780	1,200,000	-	-	-
One Time Expenditures	9780	-	250,000	250,000	250,000
County Cash FMV Adjustment	9780	285,286	285,286	285,286	285,286
<b>C) Committed</b>					
Restricted Reserves - Categoricals Only	9740	4,566,534	7,645,259	9,240,602	10,684,693
<b>TOTAL, ALL FACTORS</b>		16,256,223	18,825,200	27,177,974	26,562,356
<b>UNASSIGNED BALANCE</b>		28,746,612	17,393,013	7,727,353	13,458,959

# Criteria and Standards

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: 426 Locust Street  
Date: June 17, 2015

Place: 425 Locust Street  
Date: June 22, 2015  
Time: 06:00 PM

Adoption Date: June 22, 2015

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

Contact person for additional information on the budget reports:

Name: Julie A. Betschart

Telephone: (209) 550-3301

Title: Associate Superintendent, Business

E-mail: betschart.j@monet.k12.ca.us

### Criteria and Standards Review Summary

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

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

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

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

<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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 22, 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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	

<b>ADDITIONAL FISCAL INDICATORS (continued)</b>			<b>No</b>	<b>Yes</b>
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:	\$ 8,990,000.00
Less: Amount of total liabilities reserved in budget:	\$ 8,990,000.00
Estimated accrued but unfunded liabilities:	\$ 0.00

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

\_\_\_\_\_

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

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

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

For additional information on this certification, please contact:

Name: George Linn

Title: Director I, Risk Management

Telephone: (209) 550-3301

E-mail: linn.g@monet.k12.ca.us

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	28,599.18	28,890.66	N/A	Met
Second Prior Year (2013-14)	28,822.76	29,229.67	N/A	Met
First Prior Year (2014-15)	29,214.79	29,260.84	N/A	Met
Budget Year (2015-16)	29,159.50			

**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)		30,015	29,978	0.1%	Met
Second Prior Year (2013-14)		29,978	30,317	N/A	Met
First Prior Year (2014-15)		30,168	29,916	0.8%	Met
Budget Year (2015-16)		29,710			

**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)	28,278	29,978	94.3%
Second Prior Year (2013-14)	29,196	30,317	96.3%
First Prior Year (2014-15)	29,108	29,916	97.3%
		Historical Average Ratio:	96.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.5%

**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)	29,016	29,710	97.7%	Not Met
1st Subsequent Year (2016-17)	29,016	29,710	97.7%	Not Met
2nd Subsequent Year (2017-18)	29,016	29,710	97.7%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

Due to continued historical growth, the District continues to strive towards it's target of 98%.

**4. CRITERION: LCFF Revenue**

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

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

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)	300,189,556.00	303,471,711.00	310,917,930.00
<b>Step 1 - Change in Population</b>			
a. ADA (Funded) (Form A, lines A6 and C4)	29,260.84	29,015.71	29,015.71
b. Prior Year ADA (Funded)	29,260.84	29,159.50	29,015.71
c. Difference (Step 1a minus Step 1b)	(101.34)	(143.79)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)	-0.35%	-0.49%	0.00%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	231,833,438.00	267,826,830.00	280,451,855.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	36,611,542.00	13,753,076.00	11,181,037.00
d. Economic Recovery Target Funding (current year increment)	0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	36,611,542.00	13,753,076.00	11,181,037.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	15.79%	5.14%	3.99%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	15.44%	4.65%	3.99%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>14.44% to 16.44%</b>	<b>3.65% to 5.65%</b>	<b>2.99% to 4.99%</b>

**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)	44,330,397.00	44,330,397.00	44,330,397.00	44,330,397.00
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)	233,787,496.00	269,776,004.00	282,401,029.00	293,582,100.00
District's Projected Change in LCFF Revenue:		15.39%	4.68%	3.96%
LCFF Revenue Standard:		14.44% to 16.44%	3.65% to 5.65%	2.99% to 4.99%
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)	145,690,547.19	161,904,631.52	90.0%
Second Prior Year (2013-14)	156,098,715.57	183,425,274.04	85.1%
First Prior Year (2014-15)	173,083,621.00	219,347,823.00	78.9%
	Historical Average Ratio:		84.7%

  

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>81.7% to 87.7%</b>	<b>81.7% to 87.7%</b>	<b>81.7% to 87.7%</b>

**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)	187,028,005.00	243,966,523.00	76.7%	Not Met
1st Subsequent Year (2016-17)	189,615,566.00	245,767,140.00	77.2%	Not Met
2nd Subsequent Year (2017-18)	192,985,303.00	249,416,247.00	77.4%	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)

The LCFF calculation requires the transfer of apportionment to the County Office of Education in-lieu of the State paying directly via the Revenue Limit calculation. The addition of the transfer line (object 7142) increases the total non-salary expenditures and causes a variance when compared to historical data.

**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):	15.44%	4.65%	3.99%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	5.44% to 25.44%	-5.35% to 14.65%	-6.01% to 13.99%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	10.44% to 20.44%	-.35% to 9.65%	-1.01% to 8.99%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2014-15)	26,144,885.00		
Budget Year (2015-16)	19,166,324.00	-26.69%	Yes
1st Subsequent Year (2016-17)	18,744,879.00	-2.20%	Yes
2nd Subsequent Year (2017-18)	18,744,879.00	0.00%	No

**Explanation:**  
(required if Yes)

The School Improvement Grant (SIG) receives it's final year of funding in 2014/15. Additionally, deferred revenue is not accounted for at budget adoption.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	25,031,860.00		
Budget Year (2015-16)	37,668,902.00	50.48%	Yes
1st Subsequent Year (2016-17)	20,660,735.00	-45.15%	Yes
2nd Subsequent Year (2017-18)	20,660,735.00	0.00%	No

**Explanation:**  
(required if Yes)

The Quality Education Investment Act (QEIA) receives it's final year of funding in 2014/15. California Clean Energy Jobs Act (Prop 39) and Agriculture Incentive Grant are not budgeted until funding confirmation is received. Additionally, the 2015/16 budget year includes the one-time Mandate Claim Reimbursement allocation estimated at \$17M.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	8,019,830.00		
Budget Year (2015-16)	2,206,874.00	-72.48%	Yes
1st Subsequent Year (2016-17)	2,206,874.00	0.00%	No
2nd Subsequent Year (2017-18)	2,206,874.00	0.00%	No

**Explanation:**  
(required if Yes)

The elimination of maintenance of effort on Regional Occupation Programs pass thru from the county effective 2014/15, elimination of Microsoft Voucher one-time reimbursements, and Stanislaus Foundation Grant.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	19,593,203.00		
Budget Year (2015-16)	15,355,659.00	-21.63%	Yes
1st Subsequent Year (2016-17)	14,132,619.00	-7.96%	Yes
2nd Subsequent Year (2017-18)	14,132,619.00	0.00%	No

**Explanation:**  
(required if Yes)

Elimination of one-time funding sources.

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

First Prior Year (2014-15)	49,312,614.00		
Budget Year (2015-16)	46,138,609.00	-6.44%	Yes
1st Subsequent Year (2016-17)	45,881,727.00	-0.56%	Yes
2nd Subsequent Year (2017-18)	45,881,727.00	0.00%	No

**Explanation:**  
(required if Yes)

Elimination of one-time funding sources.

**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
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2014-15)	59,196,575.00		
Budget Year (2015-16)	59,042,100.00	-0.26%	Not Met
1st Subsequent Year (2016-17)	41,612,488.00	-29.52%	Not Met
2nd Subsequent Year (2017-18)	41,612,488.00	0.00%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2014-15)	68,905,817.00		
Budget Year (2015-16)	61,494,268.00	-10.76%	Not Met
1st Subsequent Year (2016-17)	60,014,346.00	-2.41%	Met
2nd Subsequent Year (2017-18)	60,014,346.00	0.00%	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)

The School Improvement Grant (SIG) receives it's final year of funding in 2014/15. Additionally, deferred revenue is not accounted for at budget adoption.

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

The Quality Education Investment Act (QEIA) receives it's final year of funding in 2014/15. California Clean Energy Jobs Act (Prop 39) and Agriculture Incentive Grant are not budgeted until funding confirmation is received. Additionally, the 2015/16 budget year includes the one-time Mandate Claim Reimbursement allocation estimated at \$17M.

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

The elimination of maintenance of effort on Regional Occupation Programs pass thru from the county effective 2014/15, elimination of Microsoft Voucher one-time reimbursements, and Stanislaus Foundation Grant.

- 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)

Elimination of one-time funding sources.

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

Elimination of one-time funding sources.

**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)	340,655,169.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	0.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	340,655,169.00	10,219,655.07	10,219,656.00	Met

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

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

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

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



**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,251,366.20	7,874,484.00	9,779,612.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	39,409,218.16	38,036,358.85	28,748,811.63
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	46,660,584.36	45,910,842.85	38,528,423.63
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	241,712,206.55	262,482,816.39	325,987,056.00
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)	241,712,206.55	262,482,816.39	325,987,056.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	19.3%	17.5%	11.8%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>6.4%</b>	<b>5.8%</b>	<b>3.9%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(2,365,969.35)	163,384,350.27	1.4%	Met
Second Prior Year (2013-14)	50,336.42	185,286,424.20	N/A	Met
First Prior Year (2014-15)	(18,019,493.00)	226,409,211.00	8.0%	Not Met
Budget Year (2015-16) (Information only)	(11,863,347.00)	261,283,195.00		

**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)

The Board approved at the Jun 1, 2015 meeting to transfer out fund balance in 2014/15 and 2015/16 for Curriculum Delivery and Facility needs as one time transfers.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (if overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	(2,385,969.35)	60,771,426.50	N/A	Met
Second Prior Year (2013-14)	(3,912,824.00)	58,405,457.15	N/A	Met
First Prior Year (2014-15)	(675,614.00)	58,455,793.57	N/A	Met
Budget Year (2015-16) (Information only)	40,436,300.57			

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

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	29,016	29,016	29,016
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

 Yes

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
b. Special Education Pass-through Funds	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)	340,655,169.00	328,378,847.00	333,131,045.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	340,655,169.00	328,378,847.00	333,131,045.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,219,655.07	9,851,365.41	9,993,931.35
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>10,219,655.07</b>	<b>9,851,365.41</b>	<b>9,993,931.35</b>

**10C. Calculating the District's Budgeted Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	10,219,655.00	9,851,365.00	9,993,931.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	17,393,012.57	7,727,352.57	13,458,959.57
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
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)	27,612,667.57	17,578,717.57	23,452,890.57
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.11%	5.35%	7.04%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>10,219,655.07</b>	<b>9,851,365.41</b>	<b>9,993,931.35</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

The District is transfer.....

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2014-15)	(35,384,754.00)			
Budget Year (2015-16)	(42,395,852.00)	7,011,098.00	19.8%	Not Met
1st Subsequent Year (2016-17)	(42,055,204.00)	(340,648.00)	-0.8%	Met
2nd Subsequent Year (2017-18)	(42,998,623.00)	943,419.00	2.2%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2014-15)	980,916.00			
Budget Year (2015-16)	1,437,296.00	456,380.00	46.5%	Not Met
1st Subsequent Year (2016-17)	1,437,296.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	1,437,296.00	0.00	0.0%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	7,184,958.00			
Budget Year (2015-16)	17,427,242.00	10,242,284.00	142.6%	Not Met
1st Subsequent Year (2016-17)	2,617,242.00	(14,810,000.00)	-85.0%	Not Met
2nd Subsequent Year (2017-18)	2,617,242.00	0.00	0.0%	Met

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

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

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

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

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

**Explanation:**  
(required if NOT met) Increase in Special Education and Routine Restricted Maintenance contributions.

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

**Explanation:**  
(required if NOT met) Reinstatement of vehicle replacement fund transfer in from fund 40.

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)

In 2015/16 the District is making a one-time transfer of \$3M to Fund 17 for Curriculum Delivery and a one-time transfer of \$11.3M to Facility Maintenance.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payments for the budget year and two subsequent fiscal years.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	xx-xxxx-8xxx	xx-xxxx-743x	1,270,000
Certificates of Participation	0			
General Obligation Bonds	12	51-0000-8xxx	51-0000-7433	110,737,068
Supp Early Retirement Program	3	01-0500-8xxx	Various	43,200
State School Building Loans	0			
Compensated Absences	1	Various	Various	570,691

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

Lease Revenue Bonds Payable	12	40-989x-8xxx	40-989x-7438	16,420,000
1-Year Final Compensation - AB123	1	01-0000-8xxx	01-0000-7439	662,213
Gregori Traffic Mitigation	16+	25-9013-8681	25-9013-7439	780,765
<b>TOTAL:</b>				<b>130,483,937</b>

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
	Capital Leases	1,495,348	644,566	654,279
Certificates of Participation	0	0	0	0
General Obligation Bonds	8,620,000	9,070,000	9,520,000	9,965,000
Supp Early Retirement Program	53,600	24,000	14,400	4,800
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0
Other Long-term Commitments (continued):				
Lease Revenue Bonds Payable	1,149,400	1,149,400	1,149,400	1,149,400
1-Year Final Compensation - AB123	0	0	0	0
Gregori Traffic Mitigation	20,474	100,000	10,000	10,000
<b>Total Annual Payments:</b>	<b>11,338,822</b>	<b>10,987,966</b>	<b>11,348,079</b>	<b>11,129,200</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>		<b>No</b>	<b>Yes</b>	<b>No</b>



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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The District's General Obligation Bonds are Capital Appreciation Bonds. The annual debt service payment of principal and interest increases every year until maturity in 2026/27.

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

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

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

No

2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes

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

Yes

b. Do benefits continue past age 65?

Yes

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

Upon retirement from the District after attaining age 50 with at least 5 years of employment and enrollment in CalPERS retirement, or upon retirement from the District after attaining age 55 with at least 5 years of employment and enrollment in CalSTRS retirement, the District will pay the CalPERS minimum required payment and the CalPERS administrative charge on behalf of every eligible retired employee who elects CalPERS medical benefits. Under existing employment contracts, the total amount paid by the District shall not exceed \$150 per month per employee. Payments are made by the District for as long as the retiree lives and remains covered under CalPERS medical. Payments cease upon the death of the retired employee. No benefits are paid for spouses or surviving spouses. Any medical premiums in excess of the amounts described above must be paid by the retiree. All medical coverage is under CalPERS medical plans. No other benefits of any kind are paid by the District, including dental, vision, or life insurance coverage.

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
0	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

40,737,915.00
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b. OPEB unfunded actuarial accrued liability (UAAL)

40,737,915.00
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c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

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

May 21, 2015
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5. OPEB Contributions

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
3,762,749.00	3,915,090.00	4,071,320.00
1,635,658.00	1,507,679.00	1,614,072.00
1,409,158.00	1,507,679.00	1,614,072.00
977	1,039	1,102

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

Yes
-----

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

Property & Liability: First \$250,000 of any claim is self-insured. Insurance and excess insurance follow up to \$55,000,000 of coverage. Claims are audited in-house, by insurers on a continuing basis and by the District's external auditors every year. The District anticipates contributing \$2,900,000 annually in support of the property/liability self-insurance fund. Liabilities are estimated by the District.  
 Worker's Compensation: First \$350,000 of any claim is self-insured. Excess insurance of up to \$25,000,000 follows. Actuarials are performed two times a year - once in the spring to determine the internal rate charged to the Pool members and once in July to determine the Incurred But Not Reported (IBNR) claims as of June 30.

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

9,629,000.00
0.00

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. Required contribution (funding) for self-insurance programs	7,050,000.00	7,569,000.00	7,569,000.00
b. Amount contributed (funded) for self-insurance programs	7,050,000.00	7,569,000.00	7,569,000.00

**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,499.4	1,491.0	1,491.0	1,491.0

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

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

No

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

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

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

Negotiations for 2015/16 are underway, all prior years are settled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

1,600,285
-----------

7. Amount included for any tentative salary schedule increases

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

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

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)

**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:

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**Certificated (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)

**Certificated (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)

**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.):

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	1,004.8	1,029.1	1,029.1	1,029.1

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

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

No

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

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

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

Negotiations for 2015/16 are underway, all prior years are settled.

**Negotiations Settled**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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% 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

585,161

7. Amount included for any tentative salary schedule increases

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
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)
<b>Classified (Non-management) Prior Year Settlements</b>			
Are any new costs from prior year settlements included in the budget?			
If Yes, amount of new costs included in the budget and MYPs			
If Yes, explain the nature of the new costs:			

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
<b>Classified (Non-management) Step and Column Adjustments</b>			
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)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
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?			

**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.):

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**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	181.4	180.5	180.5	180.5

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

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

No

If Yes, complete question 2.

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

All prior years are settled.

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

**Negotiations Settled**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

219,224

4. Amount included for any tentative salary schedule increases

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tentative salary schedule increases	0	0	0

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

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

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

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

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

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



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

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

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

1. Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?
2. Approval date for adoption of the LCAP or approval of an update to the LCAP.

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?
  
- A5. Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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**End of School District Budget Criteria and Standards Review**

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# Other Funds

## Summary Fund Balance 2015-16 Budget Adoption

<u>Adult Education</u>	
Proposed Revenues 2015-16	\$0.00
Proposed Expenditures 2015-16	\$0.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$0.00
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$0.00</u></u></b>

<u>Child Development</u>	
Proposed Revenues 2015-16	\$9,304,597.00
Proposed Expenditures 2015-16	\$9,304,597.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$151,899.85
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$151,899.85</u></u></b>

<u>Cafeteria</u>	
Proposed Revenues 2015-16	\$14,009,770.00
Proposed Expenditures 2015-16	\$15,894,446.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$1,884,676.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$5,191,931.93
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$3,307,255.93</u></u></b>

<u>Deferred Maintenance</u>	
Proposed Revenues 2015-16	\$9,000.00
Proposed Expenditures 2015-16	\$0.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$9,000.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$1,256,427.41
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$1,265,427.41</u></u></b>

## Summary Fund Balance 2015-16 Budget Adoption

<b><u>Special Reserve for Other Than Capital Projects</u></b>	
Proposed Revenues 2015-16	\$4,263,072.00
Proposed Expenditures 2015-16	\$554,843.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$3,708,229.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$4,935,492.97
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$8,643,721.97</u></u></b>

<b><u>Capital Facilities</u></b>	
Proposed Revenues 2015-16	\$94,500.00
Proposed Expenditures 2015-16	\$94,500.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$0.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$1,264,135.17
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$1,264,135.17</u></u></b>

<b><u>Special Reserve for Capital Outlay</u></b>	
Proposed Revenues 2015-16	\$14,788,282.00
Proposed Expenditures 2015-16	\$1,467,155.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$13,321,127.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$12,483,314.09
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$25,804,441.09</u></u></b>

<b><u>Bond Interest and Redemption</u></b>	
Proposed Revenues 2015-16	\$9,536,000.00
Proposed Expenditures 2015-16	\$9,070,000.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$466,000.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$9,252,950.98
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$9,718,950.98</u></u></b>

## Summary Fund Balance 2015-16 Budget Adoption

<u>Debt Service Fund</u>	
Proposed Revenues 2015-16	\$1,809,047.00
Proposed Expenditures 2015-16	\$914,594.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>\$894,453.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$3,162,926.56
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$4,057,379.56</u></u></b>

<u>Self Insurance Fund</u>	
Proposed Revenues 2015-16	\$9,437,141.00
Proposed Expenditures 2015-16	\$9,987,738.00
Excess (Deficit) Revenues Over (Less Than) Expenditures	<u>-\$550,597.00</u>
Estimated Actuals Beginning Balance, July 1, 2015	\$4,710,817.30
<b>Estimated Ending Balance, June 30, 2016</b>	<b><u><u>\$4,160,220.30</u></u></b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,110.00	0.00	-100.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			27,110.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	8,938.00	0.00	-100.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,062.00	0.00	-100.0%
4) Books and Supplies		4000-4999	17,110.00	0.00	-100.0%
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			27,110.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	(18,419.44)		
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			(18,419.44)		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(18,419.44)		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	27,110.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>27,110.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			27,110.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	8,938.00	0.00	-100.0%
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			8,938.00	0.00	-100.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	794.00	0.00	-100.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	130.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	0.00	-100.0%
Workers' Compensation		3601-3602	134.00	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			1,062.00	0.00	-100.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	150.00	0.00	-100.0%
Materials and Supplies		4300	6,380.00	0.00	-100.0%
Noncapitalized Equipment		4400	10,580.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			17,110.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			27,110.00	0.00	-100.0%

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



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,490,163.00	4,744,002.00	5.7%
3) Other State Revenue		8300-8599	4,444,145.00	4,463,525.00	0.4%
4) Other Local Revenue		8600-8799	104,500.00	78,500.00	-24.9%
5) TOTAL, REVENUES			9,038,808.00	9,286,027.00	2.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,766,248.00	2,868,751.00	3.7%
2) Classified Salaries		2000-2999	2,101,996.00	2,216,258.00	5.4%
3) Employee Benefits		3000-3999	1,510,760.00	1,719,255.00	13.8%
4) Books and Supplies		4000-4999	465,709.00	285,219.00	-38.8%
5) Services and Other Operating Expenditures		5000-5999	1,798,275.00	1,756,650.00	-2.3%
6) Capital Outlay		6000-6999	544.00	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	412,136.00	458,464.00	11.2%
9) TOTAL, EXPENDITURES			9,055,668.00	9,304,597.00	2.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(16,860.00)	(18,570.00)	10.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	18,570.00	18,570.00	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			18,570.00	18,570.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,710.00	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	150,189.85	151,899.85	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			150,189.85	151,899.85	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			150,189.85	151,899.85	1.1%
2) Ending Balance, June 30 (E + F1e)			151,899.85	151,899.85	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	151,899.85	151,899.85	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	649,318.30		
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	(1.00)		
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			649,317.30		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,090.33		
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			1,090.33		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			648,226.97		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	0.00	304,600.00	New
Interagency Contracts Between LEAs		8285	3,567,667.00	3,659,257.00	2.6%
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	922,496.00	780,145.00	-15.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,490,163.00</b>	<b>4,744,002.00</b>	<b>5.7%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	425,000.00	120,400.00	-71.7%
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	3,994,145.00	4,318,125.00	8.1%
All Other State Revenue	All Other	8590	25,000.00	25,000.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,444,145.00</b>	<b>4,463,525.00</b>	<b>0.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	30,500.00	3,500.00	-88.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	74,000.00	75,000.00	1.4%
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	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>104,500.00</b>	<b>78,500.00</b>	<b>-24.9%</b>
<b>TOTAL, REVENUES</b>			<b>9,038,808.00</b>	<b>9,286,027.00</b>	<b>2.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,309,318.00	2,406,047.00	4.2%
Certificated Pupil Support Salaries		1200	24,223.00	46,563.00	92.2%
Certificated Supervisors' and Administrators' Salaries		1300	218,513.00	212,963.00	-2.5%
Other Certificated Salaries		1900	214,194.00	203,178.00	-5.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,766,248.00</b>	<b>2,868,751.00</b>	<b>3.7%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,075,922.00	1,172,402.00	9.0%
Classified Support Salaries		2200	497,819.00	514,843.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	474,622.00	475,340.00	0.2%
Other Classified Salaries		2900	53,633.00	53,673.00	0.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,101,996.00</b>	<b>2,216,258.00</b>	<b>5.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	225,961.00	307,859.00	36.2%
PERS		3201-3202	244,345.00	262,603.00	7.5%
OASDI/Medicare/Alternative		3301-3302	201,140.00	211,264.00	5.0%
Health and Welfare Benefits		3401-3402	169,189.00	241,149.00	42.5%
Unemployment Insurance		3501-3502	2,657.00	2,638.00	-0.7%
Workers' Compensation		3601-3602	76,040.00	101,763.00	33.8%
OPEB, Allocated		3701-3702	24,921.00	31,182.00	25.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	566,507.00	560,797.00	-1.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,510,760.00</b>	<b>1,719,255.00</b>	<b>13.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	46,099.00	43,492.00	-5.7%
Materials and Supplies		4300	354,542.00	205,727.00	-42.0%
Noncapitalized Equipment		4400	65,068.00	36,000.00	-44.7%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>465,709.00</b>	<b>285,219.00</b>	<b>-38.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	22,145.00	17,766.00	-19.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	3,039.00	2,786.00	-8.3%
Operations and Housekeeping Services		5500	70,343.00	52,940.00	-24.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,442.00	16,450.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	610,302.00	573,797.00	-6.0%
Professional/Consulting Services and Operating Expenditures		5800	1,060,930.00	1,079,871.00	1.8%
Communications		5900	15,074.00	13,040.00	-13.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,798,275.00</b>	<b>1,756,650.00</b>	<b>-2.3%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	544.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>544.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	412,136.00	458,464.00	11.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>412,136.00</b>	<b>458,464.00</b>	<b>11.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,055,668.00</b>	<b>9,304,597.00</b>	<b>2.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	18,570.00	18,570.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>18,570.00</b>	<b>18,570.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>18,570.00</b>	<b>18,570.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,308,200.00	11,327,270.00	0.2%
3) Other State Revenue		8300-8599	849,000.00	875,000.00	3.1%
4) Other Local Revenue		8600-8799	1,156,000.00	1,807,500.00	56.4%
5) TOTAL, REVENUES			13,313,200.00	14,009,770.00	5.2%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,366,611.00	5,629,051.00	4.9%
3) Employee Benefits		3000-3999	2,225,655.00	2,309,428.00	3.8%
4) Books and Supplies		4000-4999	6,865,148.00	6,053,015.00	-11.8%
5) Services and Other Operating Expenditures		5000-5999	(37,867.00)	(19,831.00)	-47.6%
6) Capital Outlay		6000-6999	613,769.00	940,000.00	53.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	638,730.00	642,730.00	0.6%
9) TOTAL, EXPENDITURES			15,672,046.00	15,554,393.00	-0.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,358,846.00)	(1,544,623.00)	-34.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	466,000.00	340,053.00	-27.0%
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			(466,000.00)	(340,053.00)	-27.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,824,846.00)	(1,884,676.00)	-33.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,016,777.93	5,191,931.93	-35.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,016,777.93	5,191,931.93	-35.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,016,777.93	5,191,931.93	-35.2%
2) Ending Balance, June 30 (E + F1e)			5,191,931.93	3,307,255.93	-36.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	14,125.80	0.00	-100.0%
Stores		9712	172,311.53	0.00	-100.0%
Prepaid Expenditures		9713	18,424.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,987,070.60	3,307,255.93	-33.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,061,407.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	40,530.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	14,125.80		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,061,380.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	172,311.53		
7) Prepaid Expenditures		9330	18,424.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			8,368,179.38		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	80.90		
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			80.90		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,368,098.48		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	11,308,200.00	11,327,270.00	0.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,308,200.00</b>	<b>11,327,270.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	849,000.00	875,000.00	3.1%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>849,000.00</b>	<b>875,000.00</b>	<b>3.1%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,062,000.00	1,732,000.00	63.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,000.00	65,000.00	-13.3%
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	19,000.00	10,500.00	-44.7%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,156,000.00</b>	<b>1,807,500.00</b>	<b>56.4%</b>
<b>TOTAL, REVENUES</b>			<b>13,313,200.00</b>	<b>14,009,770.00</b>	<b>5.2%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	4,345,729.00	4,605,289.00	6.0%
Classified Supervisors' and Administrators' Salaries		2300	742,306.00	734,586.00	-1.0%
Clerical, Technical and Office Salaries		2400	278,576.00	289,176.00	3.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,366,611.00</b>	<b>5,629,051.00</b>	<b>4.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	629,990.00	665,137.00	5.6%
OASDI/Medicare/Alternative		3301-3302	407,222.00	430,672.00	5.8%
Health and Welfare Benefits		3401-3402	274,621.00	275,631.00	0.4%
Unemployment Insurance		3501-3502	2,719.00	2,839.00	4.4%
Workers' Compensation		3601-3602	80,539.00	112,603.00	39.8%
OPEB, Allocated		3701-3702	21,597.00	27,321.00	26.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	808,967.00	795,225.00	-1.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,225,655.00</b>	<b>2,309,428.00</b>	<b>3.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	2,000.00	New
Materials and Supplies		4300	617,000.00	614,000.00	-0.5%
Noncapitalized Equipment		4400	180,000.00	350,000.00	94.4%
Food		4700	6,068,148.00	5,087,015.00	-16.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,865,148.00</b>	<b>6,053,015.00</b>	<b>-11.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,200.00	8,400.00	2.4%
Dues and Memberships		5300	512.00	512.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	256,500.00	258,500.00	0.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,000.00	16,000.00	-11.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(406,579.00)	(383,643.00)	-5.6%
Professional/Consulting Services and Operating Expenditures		5800	53,500.00	54,000.00	0.9%
Communications		5900	32,000.00	26,400.00	-17.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>(37,867.00)</b>	<b>(19,831.00)</b>	<b>-47.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	533,769.00	0.00	-100.0%
Equipment		6400	40,000.00	900,000.00	2150.0%
Equipment Replacement		6500	40,000.00	40,000.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>613,769.00</b>	<b>940,000.00</b>	<b>53.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	638,730.00	642,730.00	0.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>638,730.00</b>	<b>642,730.00</b>	<b>0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,672,046.00</b>	<b>15,554,393.00</b>	<b>-0.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	466,000.00	340,053.00	-27.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			466,000.00	340,053.00	-27.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(466,000.00)	(340,053.00)	-27.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	9,000.00	28.6%
5) TOTAL, REVENUES			7,000.00	9,000.00	28.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,000.00	9,000.00	28.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			7,000.00	9,000.00	28.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,249,427.41	1,256,427.41	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,249,427.41	1,256,427.41	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,249,427.41	1,256,427.41	0.6%
2) Ending Balance, June 30 (E + F1e)			1,256,427.41	1,265,427.41	0.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,256,427.41	1,265,427.41	0.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,256,540.55		
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			1,256,540.55		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,256,540.55		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue					
		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,000.00	9,000.00	28.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,000.00	9,000.00	28.6%
<b>TOTAL, REVENUES</b>			7,000.00	9,000.00	28.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,000.00	6,000.00	20.0%
5) TOTAL, REVENUES			5,000.00	6,000.00	20.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	6,000.00	20.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,688,388.00	4,257,072.00	-9.2%
b) Transfers Out		7600-7629	511,316.00	554,843.00	8.5%
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			4,177,072.00	3,702,229.00	-11.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,182,072.00	3,708,229.00	-11.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	753,420.97	4,935,492.97	555.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			753,420.97	4,935,492.97	555.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753,420.97	4,935,492.97	555.1%
2) Ending Balance, June 30 (E + F1e)			4,935,492.97	8,643,721.97	75.1%
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	4,935,492.97	8,643,721.97	75.1%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	758,215.08		
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	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			758,215.08		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			758,215.08		



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	6,000.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,000.00	6,000.00	20.0%
<b>TOTAL, REVENUES</b>			5,000.00	6,000.00	20.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	4,688,388.00	4,257,072.00	-9.2%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>4,688,388.00</b>	<b>4,257,072.00</b>	<b>-9.2%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	511,316.00	554,843.00	8.5%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>511,316.00</b>	<b>554,843.00</b>	<b>8.5%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>4,177,072.00</b>	<b>3,702,229.00</b>	<b>-11.4%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	135,000.00	94,500.00	-30.0%
5) TOTAL, REVENUES			135,000.00	94,500.00	-30.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	75,800.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,075.00	4,100.00	0.6%
6) Capital Outlay		6000-6999	556,572.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	34,475.00	88,000.00	155.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			670,922.00	92,100.00	-86.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(535,922.00)	2,400.00	-100.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,600.00	2,400.00	-33.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,600.00)	(2,400.00)	-33.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(539,522.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,803,657.17	1,264,135.17	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,803,657.17	1,264,135.17	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,803,657.17	1,264,135.17	-29.9%
2) Ending Balance, June 30 (E + F1e)			1,264,135.17	1,264,135.17	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			1,264,135.17	1,264,135.17	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,905,635.12		
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			1,905,635.12		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,905,635.12		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	15,000.00	14,500.00	-3.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees					
		8681	120,000.00	80,000.00	-33.3%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			135,000.00	94,500.00	-30.0%
<b>TOTAL, REVENUES</b>			135,000.00	94,500.00	-30.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	35,500.00	0.00	-100.0%
Noncapitalized Equipment		4400	40,300.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			75,800.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	4,075.00	4,100.00	0.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,075.00</b>	<b>4,100.00</b>	<b>0.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	556,572.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>556,572.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	475.00	314.00	-33.9%
Other Debt Service - Principal		7439	34,000.00	87,686.00	157.9%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>34,475.00</b>	<b>88,000.00</b>	<b>155.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>670,922.00</b>	<b>92,100.00</b>	<b>-86.3%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,600.00	2,400.00	-33.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			3,600.00	2,400.00	-33.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(3,600.00)	(2,400.00)	-33.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,753,991.00	2,036,682.00	-26.0%
5) TOTAL, REVENUES			2,753,991.00	2,036,682.00	-26.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	185,383.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	4,366.00	4,130.00	-5.4%
6) Capital Outlay		6000-6999	1,939,057.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,409,502.00	552,168.00	-60.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,538,308.00	556,298.00	-84.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(784,317.00)	1,480,384.00	-288.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,078,000.00	12,751,600.00	513.6%
b) Transfers Out		7600-7629	370,857.00	910,857.00	145.6%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,707,143.00	11,840,743.00	593.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			922,826.00	13,321,127.00	1343.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,560,488.09	12,483,314.09	8.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,560,488.09	12,483,314.09	8.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,560,488.09	12,483,314.09	8.0%
2) Ending Balance, June 30 (E + F1e)			12,483,314.09	25,804,441.09	106.7%
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	12,483,314.09	25,804,441.09	106.7%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,649,395.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	56,270.00		
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			11,705,665.33		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			11,705,665.33		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,824,900.00	1,941,250.00	6.4%
Sales					
Sale of Equipment/Supplies		8631	40,062.00	21,500.00	-46.3%
Leases and Rentals		8650	1,600.00	2,000.00	25.0%
Interest		8660	70,980.00	71,932.00	1.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	816,449.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,753,991.00	2,036,682.00	-26.0%
TOTAL, REVENUES			2,753,991.00	2,036,682.00	-26.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,200.00	0.00	-100.0%
Noncapitalized Equipment		4400	184,183.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			185,383.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	4,366.00	4,130.00	-5.4%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,366.00</b>	<b>4,130.00</b>	<b>-5.4%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	719,748.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	163,183.00	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	242,750.00	0.00	-100.0%
Equipment Replacement		6500	813,376.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,939,057.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	335,364.00	310,166.00	-7.5%
Other Debt Service - Principal		7439	1,074,138.00	242,002.00	-77.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,409,502.00</b>	<b>552,168.00</b>	<b>-60.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,538,308.00</b>	<b>556,298.00</b>	<b>-84.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	361,000.00	362,100.00	0.3%
Other Authorized Interfund Transfers In		8919	1,717,000.00	12,389,500.00	621.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,078,000.00</b>	<b>12,751,600.00</b>	<b>513.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	370,857.00	910,857.00	145.6%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>370,857.00</b>	<b>910,857.00</b>	<b>145.6%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,707,143.00	11,840,743.00	593.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	847,829.00	914,594.00	7.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,603.00	123,596.00	36.4%
5) TOTAL, REVENUES			938,432.00	1,038,190.00	10.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	847,829.00	914,594.00	7.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			847,829.00	914,594.00	7.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			90,603.00	123,596.00	36.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	770,857.00	770,857.00	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			770,857.00	770,857.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			861,460.00	894,453.00	3.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,301,466.56	3,162,926.56	37.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,301,466.56	3,162,926.56	37.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,301,466.56	3,162,926.56	37.4%
2) Ending Balance, June 30 (E + F1e)			3,162,926.56	4,057,379.56	28.3%
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			3,162,926.56	4,057,379.56	28.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,145,536.90		
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			3,145,536.90		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,145,536.90		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	847,829.00	914,594.00	7.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>847,829.00</b>	<b>914,594.00</b>	<b>7.9%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	90,603.00	123,596.00	36.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>90,603.00</b>	<b>123,596.00</b>	<b>36.4%</b>
<b>TOTAL, REVENUES</b>			<b>938,432.00</b>	<b>1,038,190.00</b>	<b>10.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	847,829.00	914,594.00	7.9%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>847,829.00</b>	<b>914,594.00</b>	<b>7.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>847,829.00</b>	<b>914,594.00</b>	<b>7.9%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	770,857.00	770,857.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			770,857.00	770,857.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			770,857.00	770,857.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,098,238.00	9,437,141.00	3.7%
5) TOTAL, REVENUES			9,098,238.00	9,437,141.00	3.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	14,674.00	1,500.00	-89.8%
2) Classified Salaries		2000-2999	272,578.00	263,354.00	-3.4%
3) Employee Benefits		3000-3999	76,400.00	79,909.00	4.6%
4) Books and Supplies		4000-4999	359,728.00	311,000.00	-13.5%
5) Services and Other Operating Expenses		5000-5999	9,917,064.00	9,331,975.00	-5.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			10,640,444.00	9,987,738.00	-6.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,542,206.00)	(550,597.00)	-64.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,542,206.00)	(550,597.00)	-64.3%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	6,253,023.30	4,710,817.30	-24.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,253,023.30	4,710,817.30	-24.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			6,253,023.30	4,710,817.30	-24.7%
2) Ending Net Position, June 30 (E + F1e)			4,710,817.30	4,160,220.30	-11.7%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	4,710,817.30	4,160,220.30	-11.7%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	11,581,525.27		
1) Fair Value Adjustment to Cash in County Treasury		9111	68,369.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,225,373.48		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	207,081.99		
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	544,200.00		
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			14,626,549.74		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	9,629,000.00		
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			9,629,000.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			4,997,549.74		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	117,500.00	86,000.00	-26.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	8,947,248.00	9,351,141.00	4.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	33,490.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,098,238.00</b>	<b>9,437,141.00</b>	<b>3.7%</b>
<b>TOTAL, REVENUES</b>			<b>9,098,238.00</b>	<b>9,437,141.00</b>	<b>3.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	1,923.00	1,500.00	-22.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,751.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>14,674.00</b>	<b>1,500.00</b>	<b>-89.8%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	200.00	200.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	180,361.00	179,995.00	-0.2%
Clerical, Technical and Office Salaries		2400	92,017.00	83,159.00	-9.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>272,578.00</b>	<b>263,354.00</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	1,087.00	161.00	-85.2%
PERS		3201-3202	32,091.00	31,203.00	-2.8%
OASDI/Medicare/Alternative		3301-3302	13,859.00	20,174.00	45.6%
Health and Welfare Benefits		3401-3402	8,994.00	8,850.00	-1.6%
Unemployment Insurance		3501-3502	153.00	136.00	-11.1%
Workers' Compensation		3601-3602	4,292.00	5,299.00	23.5%
OPEB, Allocated		3701-3702	1,295.00	1,514.00	16.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,629.00	12,572.00	-14.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>76,400.00</b>	<b>79,909.00</b>	<b>4.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	1,162.00	0.00	-100.0%
Materials and Supplies		4300	155,300.00	146,000.00	-6.0%
Noncapitalized Equipment		4400	203,266.00	165,000.00	-18.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>359,728.00</b>	<b>311,000.00</b>	<b>-13.5%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,900.00	4,600.00	-6.1%
Dues and Memberships		5300	1,109.00	1,150.00	3.7%
Insurance		5400-5450	2,203,200.00	2,450,000.00	11.2%
Operations and Housekeeping Services		5500	12,000.00	7,000.00	-41.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,650.00	108,050.00	-1.5%
Transfers of Direct Costs - Interfund		5750	218,000.00	211,500.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	7,366,980.00	6,548,500.00	-11.1%
Communications		5900	1,225.00	1,175.00	-4.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>9,917,064.00</b>	<b>9,331,975.00</b>	<b>-5.9%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>10,640,444.00</b>	<b>9,987,738.00</b>	<b>-6.1%</b>

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

# Supplemental

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Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	28,367.20	28,367.20	28,519.62	28,274.49	28,274.49	28,418.28
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	28,367.20	28,367.20	28,519.62	28,274.49	28,274.49	28,418.28
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	707.77	707.77	707.77	707.77	707.77	707.77
b. Special Education-Special Day Class	31.57	31.57	31.57	31.57	31.57	31.57
c. Special Education-NPS/LCI						
d. Special Education Extended Year	1.88	1.88	1.88	1.88	1.88	1.88
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	741.22	741.22	741.22	741.22	741.22	741.22
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	29,108.42	29,108.42	29,260.84	29,015.71	29,015.71	29,159.50
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			53,166,457.00	91,979,285.00	78,749,169.00	84,902,848.00	74,676,994.00	89,816,414.00	149,992,160.00	118,664,223.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		9,403,184.00	9,403,184.00	26,271,215.00	16,925,731.00	16,925,731.00	26,271,215.00	16,925,731.00	16,925,730.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	913,317.00	29,089,444.00	(3,907,537.00)	0.00
Miscellaneous Funds	8080-8099		0.00	(87,636.00)	(175,272.00)	(116,848.00)	(116,848.00)	(116,848.00)	1,421,024.00	(243,433.00)
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	4,791,581.00	0.00	0.00
Other State Revenue	8300-8599		525,000.00	972,247.00	1,354,976.00	1,354,976.00	19,540,177.00	2,436,196.00	1,354,976.00	1,354,976.00
Other Local Revenue	8600-8799		36,391.00	36,391.00	184,254.00	153,141.00	153,141.00	379,550.00	153,141.00	153,141.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			9,964,575.00	10,324,186.00	27,635,173.00	18,317,000.00	37,415,518.00	62,851,138.00	15,947,335.00	18,190,414.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,245,053.00	11,170,568.00	11,549,374.00	13,607,653.00	12,187,168.00	939,435.00	24,016,157.00	11,855,022.00
Classified Salaries	2000-2999		2,147,996.00	3,585,659.00	3,842,332.00	4,348,283.00	4,174,517.00	427,401.00	8,463,955.00	3,849,038.00
Employee Benefits	3000-3999		1,204,483.00	3,847,939.00	4,008,197.00	4,337,186.00	4,089,079.00	302,851.00	8,205,407.00	3,968,343.00
Books and Supplies	4000-4999		378,703.00	746,297.00	739,631.00	753,022.00	682,954.00	1,274,809.00	580,283.00	788,554.00
Services	5000-5999		2,554,758.00	991,142.00	1,689,064.00	3,030,341.00	1,019,151.00	1,778,824.00	1,640,271.00	1,220,183.00
Capital Outlay	6000-6599		(4,115,059.00)	4,428,762.00	(11,624.00)	(26,646.00)	214,651.00	577,554.00	452,905.00	1,550,319.00
Other Outgo	7000-7499		0.00	0.00	0.00	3,240,461.00	762,619.00	762,619.00	817,619.00	762,619.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			6,415,934.00	24,770,367.00	21,816,974.00	29,290,300.00	23,130,139.00	6,063,493.00	44,176,597.00	23,994,078.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		12,153,982.00	6,597,074.00	2,856,029.00	754,287.00	374,312.00	935,326.00	129,041.00	131,799.00
Due From Other Funds	9310		0.00							
Stores	9320		0.00							
Prepaid Expenditures	9330		0.00							
Other Current Assets	9340		0.00							
Deferred Outflows of Resources	9490		0.00							
SUBTOTAL			12,153,982.00	6,597,074.00	2,856,029.00	754,287.00	374,312.00	935,326.00	129,041.00	131,799.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		30,155,199.00	(28,667,113.00)	1,639,964.00	418,807.00	(373,134.00)	81,285.00	(3,259,060.00)	3,230,474.00
Due To Other Funds	9610		0.00							
Current Loans	9640		0.00							
Unearned Revenues	9650		0.00							
Deferred Inflows of Resources	9690		0.00							
SUBTOTAL			30,155,199.00	(28,667,113.00)	1,639,964.00	418,807.00	(373,134.00)	81,285.00	(3,259,060.00)	3,230,474.00
Nonoperating										
Suspense Clearing	9910		0.00							
TOTAL BALANCE SHEET ITEMS			(18,001,217.00)	35,264,187.00	1,216,065.00	335,480.00	747,446.00	854,041.00	3,388,101.00	(3,098,675.00)
E. NET INCREASE/DECREASE (B - C + D)			38,812,828.00	(13,230,116.00)	6,153,679.00	(10,225,854.00)	15,139,420.00	60,175,746.00	(31,327,937.00)	(5,505,046.00)
F. ENDING CASH (A + E)			91,979,285.00	78,749,169.00	84,902,848.00	74,676,994.00	89,816,414.00	149,992,160.00	118,664,223.00	113,159,177.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		113,159,177.00	120,946,389.00	132,783,261.00	122,143,300.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	26,271,214.00	16,925,730.00	16,925,730.00	26,271,212.00	0.00		225,445,607.00	225,445,607.00
Property Taxes	8020-8079	0.00	17,801,003.00	(3,907,537.00)	4,341,707.00	0.00		44,330,397.00	44,330,397.00
Miscellaneous Funds	8080-8099	(121,716.00)	(121,716.00)	(121,716.00)	1,416,156.00	0.00		1,615,147.00	1,615,147.00
Federal Revenue	8100-8299	4,791,581.00	0.00	0.00	4,791,581.00	4,791,581.00		19,166,324.00	19,166,324.00
Other State Revenue	8300-8599	2,040,196.00	1,750,976.00	1,354,976.00	2,436,196.00	1,193,034.00		37,668,902.00	37,668,902.00
Other Local Revenue	8600-8799	271,891.00	153,141.00	87,637.00	314,046.00	131,009.00		2,206,874.00	2,206,874.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	1,437,296.00	0.00		1,437,296.00	1,437,296.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		33,253,166.00	36,509,134.00	14,339,090.00	41,008,194.00	6,115,624.00	0.00	331,870,547.00	331,870,547.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,392,966.00	12,101,149.00	12,061,086.00	18,695,482.00	3,245,424.00		148,066,537.00	148,066,537.00
Classified Salaries	2000-2999	3,919,317.00	4,039,374.00	3,920,435.00	5,579,930.00	540,490.00		48,838,727.00	48,838,727.00
Employee Benefits	3000-3999	4,142,280.00	4,004,718.00	4,010,844.00	3,690,029.00	1,274,834.00		47,086,190.00	47,086,190.00
Books and Supplies	4000-4999	733,529.00	815,170.00	755,098.00	3,601,528.00	3,506,081.00		15,355,659.00	15,355,659.00
Services	5000-5999	2,058,950.00	2,071,399.00	2,453,473.00	8,921,551.00	16,709,502.00		46,138,609.00	46,138,609.00
Capital Outlay	6000-6599	945,253.00	976,277.00	1,491,541.00	57,218.00	2,715,849.00		9,257,000.00	9,257,000.00
Other Outgo	7000-7499	762,619.00	762,619.00	762,619.00	(148,589.00)	0.00		8,485,205.00	8,485,205.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	17,427,242.00	0.00		17,427,242.00	17,427,242.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		24,954,914.00	24,770,706.00	25,455,096.00	57,824,391.00	27,992,180.00	0.00	340,655,169.00	340,655,169.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	73.00	7,663.00	347,539.00	(11,120,161.00)	0.00		1,023,161.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490					0.00		0.00	
SUBTOTAL		73.00	7,663.00	347,539.00	(11,120,161.00)	0.00	0.00	1,023,161.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	511,113.00	(90,781.00)	(128,506.00)	37,076,697.00	0.00		10,151,307.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		511,113.00	(90,781.00)	(128,506.00)	37,076,697.00	0.00	0.00	10,151,307.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(511,040.00)	98,444.00	476,045.00	(48,196,858.00)	0.00	0.00	(9,128,146.00)	
E. NET INCREASE/DECREASE (B - C + D)		7,787,212.00	11,836,872.00	(10,639,961.00)	(65,013,055.00)	(21,876,556.00)	0.00	(17,912,768.00)	(8,784,622.00)
F. ENDING CASH (A + E)		120,946,389.00	132,783,261.00	122,143,300.00	57,130,245.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								35,253,689.00	

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	Object	Beginning Balances (Ref. Only)	ESTIMATES THROUGH THE MONTH OF JUNE									
			July	August	September	October	November	December	January	February		
<b>A. BEGINNING CASH</b>			57,130,245.00	91,289,290.00	77,279,343.00	83,731,285.00	74,253,461.00	72,895,755.00	133,587,224.00	103,177,452.00		
<b>B. RECEIPTS</b>												
LCFF/Revenue Limit Sources												
Principal Apportionment	8010-8019		10,123,709.00	10,123,709.00	27,121,790.00	18,222,676.00	18,222,676.00	27,121,790.00	18,222,676.00	18,222,676.00		
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	913,317.00	29,089,444.00	(3,907,537.00)	0.00		
Miscellaneous Funds	8080-8099		0.00	(87,636.00)	(175,272.00)	(116,848.00)	(116,848.00)	(116,848.00)	1,421,024.00	(243,433.00)		
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	4,686,220.00	0.00	0.00		
Other State Revenue	8300-8599		525,000.00	979,642.00	1,361,755.00	1,361,755.00	2,461,755.00	2,442,975.00	1,361,755.00	1,361,755.00		
Other Local Revenue	8600-8799		36,391.00	36,391.00	184,254.00	153,141.00	153,141.00	379,550.00	153,141.00	153,141.00		
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>TOTAL RECEIPTS</b>			10,685,100.00	11,052,106.00	28,492,527.00	19,620,724.00	21,634,041.00	63,603,131.00	17,251,059.00	19,494,139.00		
<b>C. DISBURSEMENTS</b>												
Certificated Salaries	1000-1999		4,245,053.00	11,170,568.00	11,549,374.00	13,607,653.00	12,187,168.00	939,435.00	24,016,157.00	11,855,022.00		
Classified Salaries	2000-2999		2,147,776.00	3,585,292.00	3,841,939.00	4,347,838.00	4,174,089.00	427,357.00	8,463,088.00	3,848,644.00		
Employee Benefits	3000-3999		1,289,553.00	4,119,713.00	4,291,289.00	4,643,514.00	4,377,884.00	324,241.00	8,784,941.00	4,248,620.00		
Books and Supplies	4000-4999		348,540.00	686,856.00	680,722.00	693,046.00	628,559.00	1,173,274.00	534,065.00	725,747.00		
Services	5000-5999		2,540,534.00	985,623.00	1,679,660.00	3,013,470.00	1,013,477.00	1,768,920.00	1,631,139.00	1,213,390.00		
Capital Outlay	6000-6599		(4,115,059.00)	4,428,762.00	(11,624.00)	(26,646.00)	214,651.00	577,554.00	452,905.00	1,550,319.00		
Other Outgo	7000-7499		0.00	0.00	0.00	3,354,389.00	791,101.00	791,101.00	846,101.00	791,101.00		
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
<b>TOTAL DISBURSEMENTS</b>			6,456,397.00	24,976,814.00	22,031,360.00	29,633,264.00	23,386,929.00	6,001,882.00	44,728,396.00	24,232,843.00		
<b>D. BALANCE SHEET ITEMS</b>												
<u>Assets and Deferred Outflows</u>												
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
Accounts Receivable	9200-9299	6,115,620.00	3,319,505.00	1,437,092.00	379,541.00	188,346.00	470,636.00	64,931.00	66,319.00	5,122.00		
Due From Other Funds	9310	0.00										
Stores	9320	0.00										
Prepaid Expenditures	9330	0.00										
Other Current Assets	9340	0.00										
Deferred Outflows of Resources	9490	0.00										
<b>SUBTOTAL</b>			6,115,620.00	3,319,505.00	1,437,092.00	379,541.00	188,346.00	470,636.00	64,931.00	5,122.00		
<u>Liabilities and Deferred Inflows</u>												
Accounts Payable	9500-9599	27,992,183.00	(26,610,837.00)	1,522,331.00	388,766.00	(346,370.00)	75,454.00	(3,025,289.00)	2,998,754.00	(267,749.00)		
Due To Other Funds	9610	0.00										
Current Loans	9640	0.00										
Unearned Revenues	9650	0.00										
Deferred Inflows of Resources	9690	0.00										
<b>SUBTOTAL</b>			27,992,183.00	(26,610,837.00)	1,522,331.00	388,766.00	(346,370.00)	75,454.00	(3,025,289.00)	2,998,754.00		
<u>Nonoperating</u>												
Suspense Clearing	9910											
<b>TOTAL BALANCE SHEET ITEMS</b>			(21,876,563.00)	29,930,342.00	(85,239.00)	(9,225.00)	534,716.00	395,182.00	3,090,220.00	(2,932,435.00)		
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			34,159,045.00	(14,009,947.00)	6,451,942.00	(9,477,824.00)	(1,357,706.00)	60,691,469.00	(30,409,772.00)	(4,465,833.00)		
<b>F. ENDING CASH (A + E)</b>			91,289,290.00	77,279,343.00	83,731,285.00	74,253,461.00	72,895,755.00	133,587,224.00	103,177,452.00	98,711,619.00		
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>												

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF JUNE									
A. BEGINNING CASH		98,711,619.00	107,030,147.00	119,932,517.00	110,176,841.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	27,121,790.00	18,222,676.00	18,222,676.00	27,121,788.00	0.00		238,070,632.00	238,070,632.00
Property Taxes	8020-8079	0.00	17,801,003.00	(3,907,537.00)	4,341,707.00	0.00		44,330,397.00	44,330,397.00
Miscellaneous Funds	8080-8099	(121,716.00)	(121,716.00)	(121,716.00)	1,416,156.00	0.00		1,615,147.00	1,615,147.00
Federal Revenue	8100-8299	4,686,220.00	0.00	0.00	4,686,220.00	4,686,219.00		18,744,879.00	18,744,879.00
Other State Revenue	8300-8599	2,040,427.00	1,764,303.00	1,361,755.00	2,442,975.00	1,194,883.00		20,660,735.00	20,660,735.00
Other Local Revenue	8600-8799	271,891.00	153,141.00	87,637.00	314,046.00	131,009.00		2,206,874.00	2,206,874.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	1,437,296.00			1,437,296.00	1,437,296.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		33,998,612.00	37,819,407.00	15,642,815.00	41,760,188.00	6,012,111.00	0.00	327,065,960.00	327,065,960.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,392,966.00	12,101,149.00	12,061,086.00	18,695,482.00	3,245,424.00		148,066,537.00	148,066,537.00
Classified Salaries	2000-2999	3,918,915.00	4,038,961.00	3,920,033.00	5,579,359.00	540,436.00		48,833,727.00	48,833,727.00
Employee Benefits	3000-3999	4,434,843.00	4,287,565.00	4,294,123.00	3,950,650.00	1,364,875.00		50,411,811.00	50,411,812.00
Books and Supplies	4000-4999	675,105.00	750,244.00	694,957.00	3,314,675.00	3,226,829.00		14,132,619.00	14,132,619.00
Services	5000-5999	2,047,487.00	2,059,866.00	2,439,813.00	8,871,880.00	16,616,468.00		45,881,727.00	45,881,727.00
Capital Outlay	6000-6599	945,253.00	976,277.00	1,491,541.00	57,218.00	2,715,849.00		9,257,000.00	9,257,000.00
Other Outgo	7000-7499	791,101.00	791,101.00	791,101.00	231,087.00	0.00		9,178,183.00	9,178,183.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,617,242.00	0.00		2,617,242.00	2,617,242.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		25,205,670.00	25,005,163.00	25,692,654.00	43,317,593.00	27,709,881.00	0.00	328,378,846.00	328,378,847.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	37.00	3,856.00	174,874.00	(5,595,424.00)	0.00		514,835.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		37.00	3,856.00	174,874.00	(5,595,424.00)	0.00	0.00	514,835.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	474,451.00	(84,270.00)	(119,289.00)	34,417,208.00	0.00		9,423,160.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		474,451.00	(84,270.00)	(119,289.00)	34,417,208.00	0.00	0.00	9,423,160.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(474,414.00)	88,126.00	294,163.00	(40,012,632.00)	0.00	0.00	(8,908,325.00)	
E. NET INCREASE/DECREASE (B - C + D)		8,318,528.00	12,902,370.00	(9,755,676.00)	(41,570,037.00)	(21,697,770.00)	0.00	(10,221,211.00)	(1,312,887.00)
F. ENDING CASH (A + E)		107,030,147.00	119,932,517.00	110,176,841.00	68,606,804.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								46,909,034.00	

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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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	113,200,535.00		113,200,535.00	6,156,533.00	8,620,000.00	110,737,068.00	9,070,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	2,710,378.00		2,710,378.00		1,440,378.00	1,270,000.00	623,000.00
Lease Revenue Bonds Payable	16,420,000.00		16,420,000.00			16,420,000.00	
Other General Long-Term Debt	1,560,252.00		1,560,252.00		74,074.00	1,486,178.00	786,213.00
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	11,699,052.00		11,699,052.00	3,422,964.00	1,322,803.00	13,799,213.00	1,409,158.00
Compensated Absences Payable	570,691.00		570,691.00			570,691.00	
Governmental activities long-term liabilities	146,160,908.00	0.00	146,160,908.00	9,579,497.00	11,457,255.00	144,283,150.00	11,888,371.00
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(421,723.00)	0.00	(1,050,866.00)				
Other Sources/Uses Detail					980,916.00	7,184,958.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	610,302.00	0.00	412,136.00	0.00				
Other Sources/Uses Detail					18,570.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(406,579.00)	638,730.00	0.00				
Other Sources/Uses Detail					0.00	466,000.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					4,688,388.00	511,316.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,600.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,078,000.00	370,857.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					770,857.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							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	218,000.00	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
<b>TOTALS</b>	<b>828,302.00</b>	<b>(828,302.00)</b>	<b>1,050,866.00</b>	<b>(1,050,866.00)</b>	<b>8,536,731.00</b>	<b>8,536,731.00</b>	<b>0.00</b>	<b>0.00</b>

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(401,654.00)	0.00	(1,101,194.00)				
Other Sources/Uses Detail					1,437,296.00	17,427,242.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	573,797.00	0.00	458,464.00	0.00				
Other Sources/Uses Detail					18,570.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(383,643.00)	642,730.00	0.00				
Other Sources/Uses Detail					0.00	340,053.00		
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					4,257,072.00	554,843.00		
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	2,400.00		
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					12,751,600.00	910,857.00		
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					770,857.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	211,500.00	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								
<b>TOTALS</b>	<b>785,297.00</b>	<b>(785,297.00)</b>	<b>1,101,194.00</b>	<b>(1,101,194.00)</b>	<b>19,235,395.00</b>	<b>19,235,395.00</b>		

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# Local Control Funding Formula (LCFF)

**Modesto City Elementary**

**LOCAL CONTROL FUNDING FORMULA**

CALCULATE LCFF TARGET

					COLA	1.020%
Unduplicated as % of Enrollment	87.96%	87.96%	<b><u>2015-16</u></b>			
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	6,740.97	7,083	737	1,376	1,289	70,675,231
Grades 4-6	4,889.93	7,189	-	1,265	1,185	47,130,314
Grades 7-8	2,996.42	7,403	-	1,302	1,220	29,740,518
Grades 9-12	-	8,578	223	1,548	1,450	-
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
<b>TOTAL BASE</b>	<b><u>14,627.32</u></b>	<b><u>105,081,776</u></b>	<b><u>4,968,095</u></b>	<b><u>19,359,974</u></b>	<b><u>18,136,219</u></b>	<b><u>147,546,064</u></b>
Targeted Instructional Improvement						1,084,014
Transportation						474,814
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b><u>149,104,892</u></b>

CALCULATE LCFF FLOOR

		12-13	15-16
		Rate	ADA
Current year Funded ADA times Base per ADA	5,008.26	14,627.22	73,256,921
Current year Funded ADA times Other RL per ADA	54.84	14,627.22	802,157
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			17,400,660
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-
Less Fair Share Reduction			-
New charter: District PY rate * CY ADA			-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy A	\$1,470.27	14627.22	21,505,963
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>			<b><u>112,965,701</u></b>

CALCULATE LCFF PHASE-IN ENTITLEMENT

	<b><u>2015/16</u></b>
LOCAL CONTROL FUNDING FORMULA TARGET	149,104,892
LOCAL CONTROL FUNDING FORMULA FLOOR	<u>112,965,701</u>
Difference or GAP (LCFF Target less LCFF Floor, if positive)	36,139,191
Multiply difference by funding rate	53.08% 19,182,683
ECONOMIC RECOVERY PAYMENT	-
<b>LCFF Entitlement before Minimum State Aid provision</b>	<b><u>132,148,384</u></b>

CALCULATE STATE AID

LCFF Funding before Minimum State Aid	132,148,384
Less Property Taxes including RDA	<u>(12,982,284)</u>
LCFF state aid (before Min State Aid)	119,166,100

**Modesto City Elementary**

**LOCAL CONTROL FUNDING FORMULA**

CALCULATE MINIMUM STATE AID

	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	5,063.10	14,627.22	74,059,078
2012-13 NSS Allowance			-
Less Current Year Property Taxes/In Lieu			(12,982,284)
Subtotal State Aid for Historical RL/Charter General BG			61,076,794
Categorical funding from 2012-13			17,400,660
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Prior to Offset			78,477,454
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>			
Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			-
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			-
<b>TOTAL STATE AID</b>			<b>119,166,100</b>

**Addition to LCFF due to Minimum State Aid provision**

LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)		132,148,384
<b>CHANGE OVER PRIOR YEAR</b>	<b>15.96%</b>	<b>18,186,921</b>
LCFF Entitlement PER ADA		9,034
<b>PER ADA CHANGE OVER PRIOR YEAR</b>	<b>17.16%</b>	<b>1,323</b>

LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2014-15
State Aid	18.01%	18,186,921	119,166,100
Property Taxes net of in-lieu	0.00%	-	12,982,284
Charter in-Lieu Taxes	0.00%	-	-
<b>LCFF pre COE, Choice, Supp</b>	<b>15.96%</b>	<b>18,186,921</b>	<b>132,148,384</b>

Modesto City Elementary (71167)

6/15/15

PROPOSITION 30 - EPA								
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	22.2354%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%
CALCULATE APPLICATION OF EPA								
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Adjusted Total Revenue Limit	74,157,412	74,839,200	74,830,795	74,059,078	73,331,004	73,331,004	73,331,004	73,331,004
CY Adjusted NSS Allowance		-	-	-	-	-	-	-
Total	74,157,412	74,839,200	74,830,795	74,059,078	73,331,004	73,331,004	73,331,004	73,331,004
Less Property Taxes/In-Lieu	15,352,765	12,361,796	12,982,284	12,982,284	12,982,284	12,982,284	12,982,284	12,982,284
Gross State Aid for Purposes of EPA	58,804,647	62,477,404	61,848,511	61,076,794	60,348,720	60,348,720	60,348,720	60,348,720
<b>EPA Entitlement</b>								
Proportionate Share*	15,956,080	15,808,239	16,638,907	17,033,588	16,132,821	15,399,511	7,699,755	-
Min EPA \$200/ADA	2,929,326	2,956,260	2,955,928	2,925,444	2,896,684	2,896,684	2,896,684	-
EPA Allocation	15,956,080	15,808,239	16,638,907	17,033,588	16,132,821	15,399,511	7,699,755	-
<b>Application of EPA</b>								
Phase-In Entitlement	74,157,412	98,859,517	113,961,463	132,148,384	138,113,261	143,821,609	146,806,716	146,806,687
Less Property Taxes/In-Lieu	15,352,765	12,361,796	12,982,284	12,982,284	12,982,284	12,982,284	12,982,284	12,982,284
Gross State Aid	58,804,647	86,497,721	100,979,179	119,166,100	125,130,977	130,839,325	133,824,432	133,824,403
Less EPA Allocation	15,956,080	15,808,239	16,638,907	17,033,588	16,132,821	15,399,511	7,699,755	-
Net State Aid	42,848,567	70,689,482	84,340,272	102,132,512	108,998,156	115,439,814	126,124,677	133,824,403
<b>Minimum State Aid</b>								
Adjusted Total Revenue Limit	74,157,412	74,839,200	74,830,795	74,059,078	73,331,004	73,331,004	73,331,004	73,331,004
2012-13 Deficited NSS Allowance		-	-	-	-	-	-	-
Less Property Taxes/In-Lieu	15,352,765	12,361,796	12,982,284	12,982,284	12,982,284	12,982,284	12,982,284	12,982,284
Less EPA Allocation	15,956,080	15,808,239	16,638,907	17,033,588	16,132,821	15,399,511	7,699,755	-
Revenue Limit Minimum State Aid	42,848,567	46,669,165	45,209,604	44,043,206	44,215,899	44,949,209	52,648,965	60,348,720
Categorical Minimum State Aid	17,400,660	17,400,660	17,400,660	17,400,660	17,400,660	17,400,660	17,400,660	17,400,660
Minimum State Aid Guarantee	60,249,227	64,069,825	62,610,264	61,443,866	61,616,559	62,349,869	70,049,625	77,749,380
Charter School Minimum State Aid Offset (effective 2014-15)		-	-	-	-	-	-	-
<b>LCFF State Aid</b>	60,249,227	70,689,482	84,340,272	102,132,512	108,998,156	115,439,814	126,124,677	133,824,403
<b>EPA in Excess to LCFF Funding</b>		-	-	-	0	0	-	-

\*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

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**Minimum Proportionality Percentage (MPP):  
Summary Supplemental & Concentration Grant**

	2013-14	2014-15	2015-16	2016-17**	2017-18**	2018-19**	2019-20**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		37,538,432	37,496,193	37,719,951	38,655,639	39,765,934	39,765,934
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		2,402,316	12,932,610	25,970,960	30,365,083	33,407,717	34,742,943
Prior Year EIA expenditures 2014-15 pv exp (2013-14 exp) must >= 2012-13 EIA exp	2,402,316 TRUE						
3. Difference [1] less [2]		35,136,116	24,563,583	11,748,991	8,290,556	6,358,217	5,022,991
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		10,530,294	13,038,350	4,394,123	3,042,634	1,335,226	-
GAP funding rate		29.97%	53.08%	37.40%	36.70%	21.00%	0.00%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		12,932,610	25,970,960	30,365,083	33,407,717	34,742,943	34,742,943
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		99,470,025	104,618,596	106,189,350	108,855,064	110,504,945	110,504,916
LCFF Phase-In Entitlement		113,961,463	132,148,384	138,113,261	143,821,609	146,806,716	146,806,687
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		13.00%	24.82%	28.60%	30.69%	31.44%	31.44%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.  
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.  
\*\*Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

**SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 12,932,610	\$ 25,970,960	\$ 30,365,083	\$ 33,407,717	\$ 34,742,943	\$ 34,742,943
Current year Minimum Proportionality Percentage (MPP)	13.00%	24.82%	28.60%	30.69%	31.44%	31.44%

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**Modesto City High**

**LOCAL CONTROL FUNDING FORMULA**

CALCULATE LCFF TARGET

					COLA	0.850%
Unduplicated as % of Enrollment			63.87%	63.87%	<b>2015-16</b>	
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	-	7,083	737	999	347	-
Grades 4-6	-	7,189	-	918	319	-
Grades 7-8	-	7,403	-	946	328	-
Grades 9-12	14,532.28	8,578	223	1,124	390	149,908,666
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
<b>TOTAL BASE</b>	<u>14,532.28</u>	<u>124,657,898</u>	<u>3,240,698</u>	<u>16,337,767</u>	<u>5,672,303</u>	<u>149,908,666</u>
Targeted Instructional Improvement						717,582
Transportation						458,416
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET:</b>						<u><b>151,084,664</b></u>

CALCULATE LCFF FLOOR

		12-13	15-16
		Rate	ADA
Current year Funded ADA times Base per ADA		6,039.68	14,532.28
Current year Funded ADA times Other RL per ADA		48.22	14,532.28
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			10,812,150
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-
Less Fair Share Reduction			-
New charter: District PY rate * CY ADA			-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy A	\$ 1,305.12	14,532.28	18,966,396
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>			<u><b>118,249,587</b></u>

CALCULATE LCFF PHASE-IN ENTITLEMENT

	<b>2015/16</b>
LOCAL CONTROL FUNDING FORMULA TARGET	151,084,664
LOCAL CONTROL FUNDING FORMULA FLOOR	<u>118,249,587</u>
Difference or GAP (LCFF Target less LCFF Floor, if positive)	32,835,077
Multiply difference by funding rate	53.08% 17,428,859
ECONOMIC RECOVERY PAYMENT	-
<b>LCFF Entitlement before Minimum State Aid provision</b>	<u><b>135,678,446</b></u>

CALCULATE STATE AID

LCFF Funding before Minimum State Aid	135,678,446
Less Property Taxes including RDA	<u>(29,398,939)</u>
LCFF state aid (before Min State Aid)	<u>106,279,507</u>

**Modesto City High**

**LOCAL CONTROL FUNDING FORMULA**

CALCULATE MINIMUM STATE AID

	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	6,087.91	14,532.28	88,471,213
2012-13 NSS Allowance			-
Less Current Year Property Taxes/In Lieu			<u>(29,398,939)</u>
Subtotal State Aid for Historical RL/Charter General BG			59,072,274
Categorical funding from 2012-13			10,812,150
Charter Categorical Block Grant adjusted for ADA			-
Minimum State Aid Prior to Offset			<u>69,884,424</u>

CHARTER SCHOOL MINIMUM STATE AID OFFSET *(effective 2014-15)*

Local Control Funding Formula Floor plus Funded Gap			-
Minimum State Aid plus Property Taxes including RDA			<u>-</u>
Offset			-
Minimum State Aid Prior to Offset			-
Total Minimum State Aid with Offset			<u>-</u>

TOTAL STATE AID			<u>106,279,507</u>
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<b>Addition to LCFF due to Minimum State Aid provision</b>			-
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LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)			135,678,446
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CHANGE OVER PRIOR YEAR	15.11%	17,806,471	
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LCFF Entitlement PER ADA			9,336
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PER ADA CHANGE OVER PRIOR YEAR	14.69%	1,196	
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LCFF SOURCES INCLUDING EXCESS TAXES

		Increase	2014-15
State Aid	20.12%	17,801,587	106,279,507
Property Taxes net of in-lieu	0.02%	4,884	29,398,939
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	15.11%	17,806,471	135,678,446

Modesto City High (71175)		6/15/15							
PROPOSITION 30 - EPA									
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.1229%	22.2354%	23.0000%	22.0000%	21.0000%	10.5000%	0.0000%	
CALCULATE APPLICATION OF EPA									
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	
Adjusted Total Revenue Limit	86,718,634	87,960,231	88,160,097	88,471,068	88,471,068	88,471,068	88,471,068	88,471,068	88,471,068
CY Adjusted NSS Allowance									
Total	86,718,634	87,960,231	88,160,097	88,471,068	88,471,068	88,471,068	88,471,068	88,471,068	88,471,068
Less Property Taxes/In-Lieu	29,022,919	26,474,570	29,394,055	29,398,939	29,398,939	29,398,939	29,398,939	29,398,939	29,398,939
Gross State Aid for Purposes of EPA	57,695,715	61,485,661	58,766,042	59,072,129	59,072,129	59,072,129	59,072,129	59,072,129	59,072,129
<b>EPA Entitlement</b>									
Proportionate Share*	18,658,815	18,579,786	19,602,728	20,348,346	19,463,635	18,578,924	9,289,462		-
Min EPA \$200/ADA	2,848,882	2,889,674	2,896,240	2,906,456	2,906,456	2,906,456	2,906,456		-
EPA Allocation	18,658,815	18,579,786	19,602,728	20,348,346	19,463,635	18,578,924	9,289,462		-
<b>Application of EPA</b>									
Phase-In Entitlement	86,718,634	104,317,790	117,871,975	135,678,446	142,338,594	147,811,317	150,734,304	150,734,319	
Less Property Taxes/In-Lieu	29,022,919	26,474,570	29,394,055	29,398,939	29,398,939	29,398,939	29,398,939	29,398,939	29,398,939
Gross State Aid	57,695,715	77,843,220	88,477,920	106,279,507	112,939,655	118,412,378	121,335,365	121,335,380	
Less EPA Allocation	18,658,815	18,579,786	19,602,728	20,348,346	19,463,635	18,578,924	9,289,462		-
Net State Aid	39,036,900	59,263,434	68,875,192	85,931,161	93,476,020	99,833,454	112,045,903	121,335,380	
<b>Minimum State Aid</b>									
Adjusted Total Revenue Limit	86,718,634	87,960,376	88,160,242	88,471,213	88,471,213	88,471,213	88,471,213	88,471,213	88,471,213
2012-13 Deficitied NSS Allowance									
Less Property Taxes/In-Lieu	29,022,919	26,474,570	29,394,055	29,398,939	29,398,939	29,398,939	29,398,939	29,398,939	29,398,939
Less EPA Allocation	18,658,815	18,579,786	19,602,728	20,348,346	19,463,635	18,578,924	9,289,462		-
Revenue Limit Minimum State Aid	39,036,900	42,906,020	39,163,459	38,723,928	39,608,639	40,493,350	49,782,812	59,072,274	
Categorical Minimum State Aid	10,812,150	10,812,150	10,812,150	10,812,150	10,812,150	10,812,150	10,812,150	10,812,150	10,812,150
Minimum State Aid Guarantee	49,849,050	53,718,170	49,975,609	49,536,078	50,420,789	51,305,500	60,594,962	69,884,424	
Charter School Minimum State Aid Offset (effective 2014-15)									
<b>LCFF State Aid</b>	49,849,050	59,263,434	68,875,192	85,931,161	93,476,020	99,833,454	112,045,903	121,335,380	
<b>EPA in Excess to LCFF Funding</b>			0		0				

\*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

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Modesto City High (71175)

6/15/2015

Minimum Proportionality Percentage (MPP):  
Summary Supplemental & Concentration Grant

	2013-14	2014-15	2015-16	2016-17**	2017-18**	2018-19**	2019-20**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		21,710,912	22,010,070	22,362,691	22,915,381	23,573,107	23,573,107
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		983,134	7,195,249	15,058,956	17,790,553	19,671,365	20,490,731
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	983,134 TRUE						
3. Difference [1] less [2]		20,727,778	14,814,821	7,303,735	5,124,828	3,901,742	3,082,376
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		6,212,115	7,863,707	2,731,597	1,880,812	819,366	-
GAP funding rate		29.97%	53.08%	37.40%	36.70%	21.00%	0.00%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		7,195,249	15,058,956	17,790,553	19,671,365	20,490,731	20,490,731
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		109,500,728	119,443,492	123,372,043	126,963,954	129,067,575	129,067,590
LCFF Phase-In Entitlement		117,871,975	135,678,446	142,338,594	147,811,317	150,734,304	150,734,319
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		6.57%	12.61%	14.42%	15.49%	15.88%	15.88%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.  
if Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.  
\*\*Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 7,195,249	\$ 15,058,956	\$ 17,790,553	\$ 19,671,365	\$ 20,490,731	\$ 20,490,731
Current year Minimum Proportionality Percentage (MPP)	6.57%	12.61%	14.42%	15.49%	15.88%	15.88%

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