

**WISEBURN UNIFIED SCHOOL DISTRICT  
19-76869**

**BUDGET  
2015 – 2016**

**SUPERINTENDENT: TOM JOHNSTONE, Ed.D.  
CHIEF BUSINESS OFFICIAL: DAVE WILSON**





# Wiseburn Unified School District

Tom Johnstone, Ed.D., Superintendent

Board of Trustees

Roger Bañuelos, President • Israel Mora, Clerk  
Neil Goldman, Member • JoAnne Kaneda, Member • Nelson Martinez, Member

## Wiseburn Family of Schools

**Pre-Schools – Wiseburn**  
**Child Development Centers**  
Juan de Anza  
Juan Cabrillo

### Elementary Schools

Juan de Anza  
Peter Burnett  
Juan Cabrillo

### Middle School

Richard Henry Dana

### Da Vinci Charter Schools

Da Vinci Innovation  
Academy (K-8)

Wiseburn High School,  
*Home of the Da Vinci*  
*High Schools:*

Da Vinci Communications  
Da Vinci Design  
Da Vinci Science

### Da Vinci Chief Executive Officer

Matt Wunder, Ed.D

### Da Vinci Board of Trustees

Chet Pipkin, President  
Don Brann, Vice President  
Cheryl Cook, Member  
Art Lofton, Member  
Brian Meath, Member  
Israel Mora, Member  
Jennifer Morgan, Member

### Wiseburn District Office

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[www.wiseburn.k12.ca.us](http://www.wiseburn.k12.ca.us)

### Da Vinci Office

Phone: (310) 725-5800

[www.davincischools.org](http://www.davincischools.org)

Date: June 19, 2015

To: Superintendent and Board of Trustees

From: Dave Wilson, Chief Business Official *dw*

Regarding: Narrative for the 2015-16 Adopted Budget

### Executive Summary

2015-16 will be the third year in a row that California schools will be given an increase in education funding. In fact, the 2015-16 proposed State Budget allocates an additional \$6.1 billion to further implement the Local Control Funding Formula. Specific to Wiseburn Unified School District, the District is projecting to receive an increase in LCFF funding by approximately \$688 per Average Daily Attendance (ADA), or an overall 10% increase in LCFF funds over the prior year.

The LCFF provides a “Base” revenue calculation based on ADA per specific grade span, and provides additional or “Supplemental” funding for students identified as English Language Learners, Foster Youth, or from low income families, also known as “targeted” pupils. Districts are required to provide details regarding their actions and expenditures to support pupil outcomes and overall performance, for students in general as well as the targeted pupils. These actions and expenditure plans are described in detail in the Local Control Accountability Plan (LCAP).

Beginning with the 2015-16 adopted budget, Districts are now required to disclose during the Budget Public Hearing, the following: the minimum Reserve for Economic Uncertainties (REU) level required; the amount of “assigned” and “unassigned” ending balance that exceeds the minimum REU; reasons for the REU being greater than the minimum. These figures will be identified and discussed at the Budget Public Hearing, on June 23, 2015.

As stated above, the Governor’s May Revision proposed an additional \$6.1 billion to further implement the LCFF. For Wiseburn Unified, this would be approximately \$1.7 million in new, ongoing revenue. Of the projected increase in new revenue, approximately \$500,000 is generated by the “Supplemental” grants and is to be used for the targeted students.

Also included in Governor’s May Revision is a budget line item of \$3.5 billion, to fund School Districts one-time discretionary expenses. This equates to approximately \$601 per ADA for the Wiseburn Unified School District, or about \$1.5 million in one-time revenues.

In the 2014-15 State Budget, the Governor introduced legislation to buy down the California State Teachers Retirement System (CalSTRS) projected unfunded liability. In 2014-15, the employer paid STRS rate increase by 0.63%, from 8.25% to 8.88%. The legislation was specific in that each year, beginning in 2015-16, the employer paid STRS rate would continue to be increased by an additional 1.85% per year, eventually topping out at 19.10% in 2020-21. The 2015-16 District budget increased district paid STRS costs by \$190,000 to reflect the 1.85% increase in the employer paid STRS rate.

The 2015-16 Wiseburn Unified School District Budget includes \$3,102,000 in taxes from the Education Protection Account (EPA); which was created with the passage of Proposition 30 on November 7, 2012. The taxes provided by the EPA are not in addition to LCFF funding. Similar to local property taxes, the District's State Aid is reduced by one dollar for each dollar received from the EPA. However, a provision of Proposition 30 was that District's governing boards determine the use of EPA funds in an open session of a public meeting, and is being done as a separate action item when the Board adopts the 2015-16 Budget.

### General Information

The following information is provided as background for the Budget report and the Multi-Year projections for the 2016-17 and 2017-18 fiscal years. The County Office of Education provides guidelines regarding the State's COLAs, projected increases in LCFF implementation, as well as other information which were used in preparing the Budget Report. It is important to note that budgets are fluid documents and once the State adopts its annual budget plan and the Governor signs the 2015-16 Budget, school districts have 45 days to adjust their local budgets. Other changes are made at the time of the first and second interim reports.

For the 2015-16 Budget, staff is projecting a slight decrease in enrollment (10 students). For fiscal year 2016-17 and 2017-18, staff is projecting a decrease in enrollment by 29 and 28, respectively. The decline in enrollment is part of the District's plan to strategically reduce enrollment in order to begin the "Right Sizing" of the District. Staff will continue to monitor enrollment and ADA trends as this is a key element of the District's budget.

It should be noted that declining enrollment can have a significant impact on a school district's finances. Current law allows for school districts to use prior year ADA in the event of declining enrollment, which provides the District to be funded at the higher of the current or previous years ADA level.

### Revenues/ Expenditures

Revenues have been adjusted to reflect County Office of Education LCFF projections and revenues have also been revised based on updated estimates to other funding sources. In addition, expenditures have been revised based on updated estimates taken from current information. The District closely monitors potential sources of revenue as well as the potential increase in expenditures (step/column, Special Education, and other inflationary costs).

### Reserves

The District is required to maintain a minimum Reserve for Economic Uncertainties (REU) of no less than 3.0%. The District is compliant with this requirement and as such has reserves above the required 3.0% for economic uncertainties, in the current year as well as two subsequent years. The District has reserves above the required minimum for a number of reasons, including but not limited to the following:

- 3.0% reserve level or \$723,000 is equivalent to less than two weeks of total payroll liabilities. It would not be fiscally prudent to only carry less than two weeks of payroll as the District's REU. Would you, as a fiscally responsible person only have 1 month of income in your savings account?

- A higher reserve affords the District the flexibility to absorb unanticipated expenditures without significant disruption to the educational programs
- A level of protection against exposure to significant one-time outlays such as disasters, lawsuits or material audit findings
- Protection against the volatility of State revenues
- Protection against declining enrollment
- The District is planning on absorbing the continued increase in the employer paid STRS contributions over several year, so the District is not spending all of the increase to current year revenues, thus the ending balance will grow slightly, over the next several years, increasing the level of the ending balance
- The District is the fiscal agent of the four authorized chartered schools and in the event a charter school needs a cash loan, the District can provide at a lesser rate than if the charter school went out to get a loan in the open market
- The District also has a higher level of required reserves due to the influx of State and local one-time revenues and the District is taking a strategic approach to spend these funds wisely, over the course of several years. This approach seems more prudent and thoughtful than just rushing to spend one-time revenues in order to bring reserves to the arbitrary "minimum" level.

It is projected that the 2014-15 ending fund balance designated as REU as a percentage of total expenditures will be 8.8% and the projected 2015-16 ending fund balance designated as REU as a percentage of total expenditures will be 16.1%.

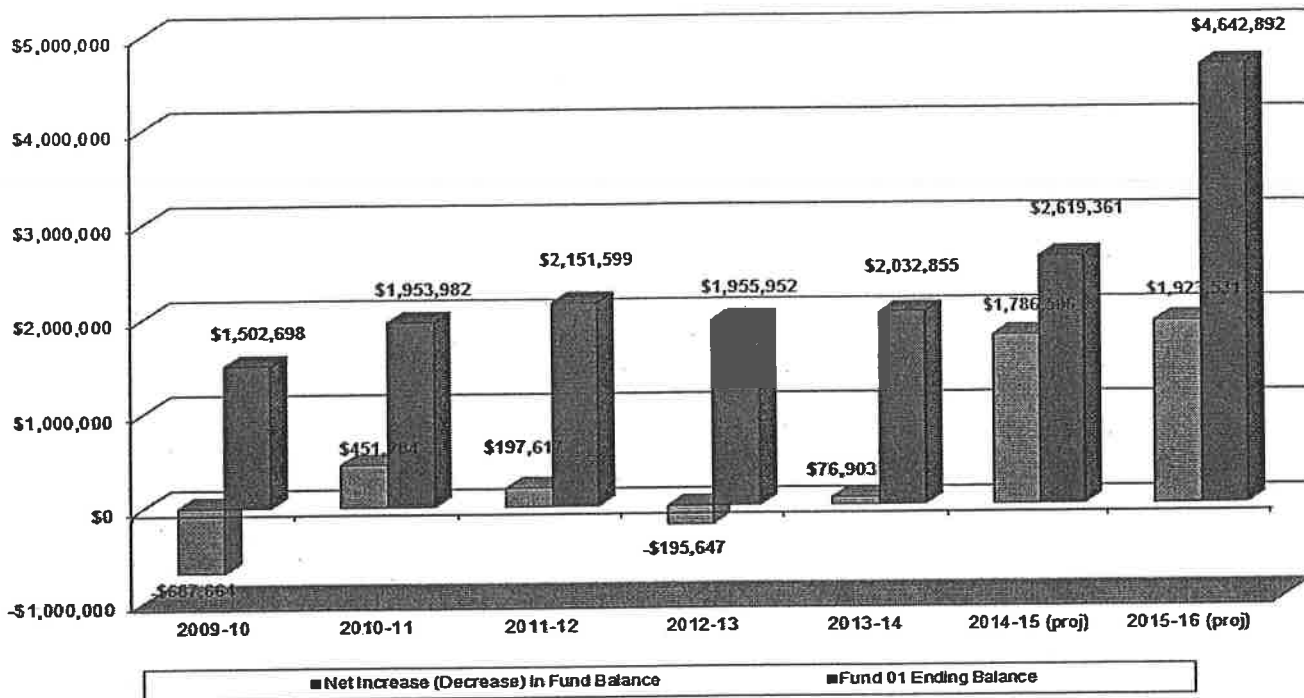
It is important to note that adequate reserve levels and prudent fiscal planning have prevented Wiseburn Unified School District and numerous districts from going insolvent through the Great Recession. A healthy reserve level allows the District to meet planned and unplanned financial challenges. Reserves serve as a safety net that allows the District to meet its obligations in the face of seen and unforeseen expenditures. Districts that do not have adequate reserves are usually the first ones that get into financial trouble when the unexpected happens. It was partially the District's strong level of reserves that allowed the District to successfully weather the State's recent fiscal downturn.

#### Ending Fund Balance

The District projected to end of the 2014-15 fiscal year with a net increase to the General Fund of approximately \$1.8 million. This is mainly due to the Measure CL litigation being found in the District's favor, as well as the State's "unification calculation", both not determined until late in the Spring semester, thus not providing staff sufficient time to plan and implement noteworthy programs and/or services.

See chart below:

Comparison of Operating Increase (Decrease) to Ending Fund Balance



#### Financial Reporting Issues due to Unification

On July 1, 2014, the Wiseburn School District ceased to exist. In its place was the Wiseburn Unified School District. The California Department of Education no longer recognized the Wiseburn School District as an active school district. Due to the fact that the Wiseburn Unified School District did not exist in 2013-14, staff was directed to not list the beginning balances for the 2014-15 Wiseburn Unified School District. District staff was directed to list the 2014-15 beginning balances under object code 8965, which is identified on the State financial reporting forms as "Other Sources/Uses".

#### Salary Settlements

Negotiations with the Wiseburn Faculty Association (WFA) have not been completed for 2015-16, as the current contract expires on June 30, 2015. The negotiations with California School Employees Association (CSEA) have not been completed, as the current contract also expires on June 30, 2015.

#### Cash Flow

The State made major adjustments in the timing of payments due to schools and cash flow was a significant area of concern for all California school districts. The County Office of Education provided information to assist school districts with the timing of State payments. In the May Revision, the Governor proposes to eliminate all cross-year deferrals in the current year. Staff will continue to closely monitor cash flows.

#### 2015-16 District Budget

The Budget Report has budget revisions that reflect staff estimates, as of the date of this report. The adopted budget reflects the following major changes from the 2014-15 estimated revenues and expenditures:

Revenues  
LCFF Sources

- Funded ADA was 2014-15 ADA; increased to reflect 1.02% COLA; increase to reflect additional LCFF funding provided by State

Federal

- reflects projected flat funding

Other State

- reflects net of loss of prior year 1 time revenue and gain of 2015-16 one time discretionary revenue

Other Local Revenue

- reflects loss in one time Measure CL revenues reflected in 2014-15 Budget; reflects loss in 1% rent from Da Vinci High Schools; reflects loss in PLTW donation from Chevron received in 2014-15; reflects loss in one-time Special Education legal settlement revenue provided by SELPA in 2014-15

Expenditures  
Certificated

- expenditures increased to reflect step/column increases and additional staff (1 BCBA, 2.4 FTE counselors, 1 FTE SH Special Ed teacher, .4 FTE for RSP teacher, addition of "Restorative Justice" program, increased summer school costs

Classified

- expenditures increased to reflect step/column increases and additional staff (.5 FTE Data Assessment Coordinator, .75 FTE BCBA Aide, 1.5 FTE Counselor aides, .6 FTE Buyer, 1.5 FTE Custodians, .6 RTI Library Aide, D.O. staffing adjustment, addition of remedial support program

Fringe Benefits

- expenditures increased due to increase in employer paid STRS rate of 1.85%, increase due to slight increase in Workers Comp. rate, increase in costs due to additional staffing

Books and Supplies

- expenditures increased primarily due to increase in Measure CL expenditures and "Supplemental" program materials

Contracts/Services

- expenditures increased due to increase in cost of utilities, increase to "Supplemental" program contracts, increase in Special Education Non Public School costs

Other Outgo

- expenditures increased for anticipated LACOE Special Education costs

Contributions

- Contributions increased due to 3% requirement for Routine Restricted Maintenance and increased contribution to Special Education (increased encroachment)

### Multi-Year Projections

Staff has budgeted for increase in LCFF revenues in 2016-17 and 2017-18 based on County estimates. However, there is no statutory guaranteed increase in LCFF funding in any given year, therefore, per County guidance, the projected increase in LCFF revenues were "set aside" in the 2016-17 and 2017-18 ending balances as "assigned".

It is projected that Federal Revenue, and Other Local Revenue will remain flat in 2016-17 and 2017-18.

The District projects Measure CL revenues of \$1,825,000 per year, in both 2016-17 and 2017-18. Measure CL is authorized through 2024, where at that time, the parcel tax would need to be re-authorized every 3 years. Measure CL provided the District financial stability by insulating the District from the State's recent tumultuous and erratic funding to public education.

Expenditures are being increased for estimated step/column costs, inflationary costs (i.e. utilities) and Special Education costs. The District has also included the projected increase in District paid retirement contributions for both STRS and PERS. The employer paid STRS rate will increase by 1.85% each year, until topping out at 19.10% in 2020-21. This is an increase of 10.85% from the 8.25% the District contributed in 2013-14. In addition, the employer paid PERS rate increase of 1.2% in 2016-17 and the projected PERS rate increase of 3.55% in 2017-18 have also been included in the multi-year projections.

Continuous contributions to the Routine Restricted Maintenance account of \$80,000 per year are included in 2016-17 and 2017-18.

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: 13530 Aviation Blvd., Hawthorne, CA

Date: June 19, 2015

Place: 13530 Aviation Blvd., Hawthorne, CA

Date: June 23, 2015

Time: 7:30 p.m.

Adoption Date: June 30, 2015

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

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

Contact person for additional information on the budget reports:

Name: Dave Wilson

Telephone: 310- 643-3025

Title: Chief Business Official

E-mail: dwilson@wiseburn.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

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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

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SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?	X	
			n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?  • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
				X
				X
				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) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
				X
			n/a	
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? • Approval date for adoption of the LCAP or approval of an update to the LCAP:		X
			Jun 30, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

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ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

( ☒ ) This school district is self-insured for workers' compensation claims through a JPA, and offers the following information:  
Insurance through PIPS at 99% confidence level

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

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

Date of Meeting: Jun 30, 2015

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For additional information on this certification, please contact:

Name: Dave Wilson

Title: Chief Business Official

Telephone: 310-643-3025

E-mail: dwilson@wiseburn.k12.ca.us

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			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	17,458,926.00	0.00	17,458,926.00	19,186,616.00	0.00	19,186,616.00	9.9%
2) Federal Revenue		8100-8299	32,000.00	719,500.00	751,500.00	0.00	719,500.00	719,500.00	-4.3%
3) Other State Revenue		8300-8599	567,000.00	1,042,000.00	1,609,000.00	1,899,000.00	1,042,000.00	2,941,000.00	82.8%
4) Other Local Revenue		8600-8799	4,364,730.00	56,000.00	4,420,730.00	3,168,030.00	0.00	3,168,030.00	-28.3%
5) TOTAL, REVENUES			22,422,656.00	1,817,500.00	24,240,156.00	24,253,646.00	1,761,500.00	26,015,146.00	7.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	9,328,132.38	2,217,867.62	11,546,000.00	9,493,732.38	2,725,267.62	12,219,000.00	5.8%
2) Classified Salaries		2000-2999	2,030,020.00	1,284,480.00	3,314,500.00	2,131,135.00	1,461,980.00	3,593,115.00	8.4%
3) Employee Benefits		3000-3999	2,855,110.00	405,540.00	3,260,650.00	3,196,060.00	405,940.00	3,602,000.00	10.5%
4) Books and Supplies		4000-4999	884,576.30	417,423.70	1,302,000.00	1,114,500.00	239,500.00	1,354,000.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	1,598,663.82	633,336.18	2,232,000.00	1,764,663.82	741,336.18	2,506,000.00	12.3%
6) Capital Outlay		6000-6999	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	0.00	773,500.00	773,500.00	0.00	792,500.00	792,500.00	2.5%
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,721,502.50	5,732,147.50	22,453,650.00	17,725,091.20	6,366,523.80	24,091,615.00	7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,701,153.50	(3,914,647.50)	1,786,506.00	6,528,554.80	(4,605,023.80)	1,923,531.00	7.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
b) Transfers Out		7600-7629	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	1,651,402.32	381,453.15	2,032,855.47	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(3,772,082.35)	3,772,082.35	0.00	(4,706,223.80)	4,706,223.80	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,320,680.03)	4,153,535.50	832,855.47	(4,606,223.80)	4,706,223.80	100,000.00	-88.0%

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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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,380,473.47	238,888.00	2,619,361.47	1,922,331.00	101,200.00	2,023,531.00	-22.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	0.00	0.00	0.00	2,380,473.47	238,888.00	2,619,361.47	New
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)			0.00	0.00	0.00	2,380,473.47	238,888.00	2,619,361.47	New
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.00	2,380,473.47	238,888.00	2,619,361.47	New
2) Ending Balance, June 30 (E + F1e)			2,380,473.47	238,888.00	2,619,361.47	4,302,804.47	340,088.00	4,642,892.47	77.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	7,500.00	0.00	7,500.00	7,500.00	0.00	7,500.00	0.0%
Stores		9712	15,000.00	0.00	15,000.00	20,000.00	0.00	20,000.00	33.3%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	238,888.00	238,888.00	0.00	340,088.00	340,088.00	42.4%
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	885,071.00	0.00	885,071.00	885,000.00	0.00	885,000.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,472,902.47	0.00	1,472,902.47	3,390,304.47	0.00	3,390,304.47	130.2%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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

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			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment		8011	12,012,942.00	0.00	12,012,942.00	13,797,359.00	0.00	13,797,359.00	14.9%
State Aid - Current Year									
Education Protection Account State Aid - Current Year		8012	3,101,932.00	0.00	3,101,932.00	3,101,932.00	0.00	3,101,932.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	34,975.00	0.00	34,975.00	34,975.00	0.00	34,975.00	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	2.00	0.00	2.00	2.00	0.00	2.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	2,282,058.00	0.00	2,282,058.00	2,282,058.00	0.00	2,282,058.00	0.0%
Unsecured Roll Taxes		8042	169,926.00	0.00	169,926.00	169,926.00	0.00	169,926.00	0.0%
Prior Years' Taxes		8043	238,951.00	0.00	238,951.00	238,951.00	0.00	238,951.00	0.0%
Supplemental Taxes		8044	88,513.00	0.00	88,513.00	88,513.00	0.00	88,513.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	179,000.00	0.00	179,000.00	179,000.00	0.00	179,000.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	655,000.00	0.00	655,000.00	650,000.00	0.00	650,000.00	-0.8%
Penalties and Interest from Delinquent Taxes		8048	12,000.00	0.00	12,000.00	17,000.00	0.00	17,000.00	41.7%
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%
			18,775,299.00	0.00	18,775,299.00	20,559,716.00	0.00	20,559,716.00	9.5%
Subtotal, LCFF Sources									
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(1,316,373.00)	0.00	(1,316,373.00)	(1,373,100.00)	0.00	(1,373,100.00)	4.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
			17,458,926.00	0.00	17,458,926.00	19,186,616.00	0.00	19,186,616.00	9.9%
TOTAL LCFF SOURCES									
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	232,000.00	232,000.00	0.00	232,000.00	232,000.00	0.0%
Special Education Discretionary Grants		8182	0.00	325,000.00	325,000.00	0.00	325,000.00	325,000.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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		101,000.00	101,000.00		101,000.00	101,000.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		31,000.00	31,000.00		31,000.00	31,000.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		30,500.00	30,500.00		30,500.00	30,500.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026- 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	32,000.00	0.00	32,000.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, FEDERAL REVENUE</b>			32,000.00	719,500.00	751,500.00	0.00	719,500.00	719,500.00	-4.3%
<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		893,000.00	893,000.00		893,000.00	893,000.00	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	234,000.00	0.00	234,000.00	1,570,000.00	0.00	1,570,000.00	570.9%
Lottery - Unrestricted and Instructional Materials		8560	330,000.00	87,000.00	417,000.00	326,000.00	87,000.00	413,000.00	-1.0%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,000.00	62,000.00	65,000.00	3,000.00	62,000.00	65,000.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			567,000.00	1,042,000.00	1,609,000.00	1,899,000.00	1,042,000.00	2,941,000.00	82.8%

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			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,750,000.00	0.00	2,750,000.00	1,825,000.00	0.00	1,825,000.00	-33.6%
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	129,000.00	0.00	129,000.00	0.00	0.00	0.00	-100.0%
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	305,000.00	0.00	305,000.00	210,000.00	0.00	210,000.00	-31.1%
Interest		8660	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,140,730.00	56,000.00	1,196,730.00	1,093,030.00	0.00	1,093,030.00	-8.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,364,730.00	56,000.00	4,420,730.00	3,168,030.00	0.00	3,168,030.00	-28.3%
TOTAL, REVENUES			22,422,656.00	1,817,500.00	24,240,156.00	24,253,646.00	1,761,500.00	26,015,146.00	7.3%

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			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,028,747.38	1,691,752.62	9,720,500.00	8,183,747.38	1,901,752.62	10,085,500.00	3.8%
Certificated Pupil Support Salaries		1200	188,500.00	267,000.00	455,500.00	188,500.00	561,000.00	749,500.00	64.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,052,883.00	203,617.00	1,256,500.00	1,063,483.00	207,017.00	1,270,500.00	1.1%
Other Certificated Salaries		1900	58,002.00	55,498.00	113,500.00	58,002.00	55,498.00	113,500.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,328,132.38	2,217,867.62	11,546,000.00	9,493,732.38	2,725,267.62	12,219,000.00	5.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	89,671.00	885,329.00	975,000.00	114,671.00	985,329.00	1,100,000.00	12.8%
Classified Support Salaries		2200	705,598.00	219,402.00	925,000.00	802,598.00	294,402.00	1,097,000.00	18.6%
Classified Supervisors' and Administrators' Salaries		2300	87,400.00	56,500.00	143,900.00	0.00	56,500.00	56,500.00	-60.7%
Clerical, Technical and Office Salaries		2400	978,651.00	39,749.00	1,018,400.00	1,045,166.00	39,749.00	1,084,915.00	6.5%
Other Classified Salaries		2900	168,700.00	83,500.00	252,200.00	168,700.00	86,000.00	254,700.00	1.0%
TOTAL, CLASSIFIED SALARIES			2,030,020.00	1,284,480.00	3,314,500.00	2,131,135.00	1,461,980.00	3,593,115.00	8.4%
EMPLOYEE BENEFITS									
STRS		3101-3102	817,000.00	208,000.00	1,025,000.00	1,032,000.00	208,000.00	1,240,000.00	21.0%
PERS		3201-3202	232,500.00	34,000.00	266,500.00	257,500.00	34,000.00	291,500.00	9.4%
OASDI/Medicare/Alternative		3301-3302	387,000.00	27,000.00	414,000.00	411,000.00	27,000.00	438,000.00	5.8%
Health and Welfare Benefits		3401-3402	780,800.00	79,200.00	860,000.00	830,800.00	79,200.00	910,000.00	5.8%
Unemployment Insurance		3501-3502	6,480.00	1,340.00	7,800.00	6,960.00	1,740.00	8,700.00	11.5%
Workers' Compensation		3601-3602	202,000.00	32,000.00	234,000.00	216,000.00	32,000.00	248,000.00	6.0%
OPEB, Allocated		3701-3702	304,350.00	0.00	304,350.00	316,800.00	0.00	316,800.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	125,000.00	24,000.00	149,000.00	125,000.00	24,000.00	149,000.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,855,110.00	405,540.00	3,260,650.00	3,196,060.00	405,940.00	3,602,000.00	10.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	140,576.30	149,423.70	290,000.00	135,000.00	35,000.00	170,000.00	-41.4%
Books and Other Reference Materials		4200	12,500.00	500.00	13,000.00	10,000.00	500.00	10,500.00	-19.2%
Materials and Supplies		4300	358,500.00	167,500.00	524,000.00	481,500.00	177,000.00	658,500.00	25.7%
Noncapitalized Equipment		4400	375,000.00	100,000.00	475,000.00	488,000.00	27,000.00	515,000.00	8.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			884,576.30	417,423.70	1,302,000.00	1,114,500.00	239,500.00	1,354,000.00	4.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	76,817.00	19,783.00	96,600.00	72,817.00	19,783.00	92,400.00	-4.3%
Dues and Memberships		5300	22,500.00	0.00	22,500.00	25,000.00	0.00	25,000.00	11.1%
Insurance		5400 - 5450	110,000.00	0.00	110,000.00	120,000.00	0.00	120,000.00	9.1%
Operations and Housekeeping Services		5500	594,500.00	0.00	594,500.00	644,500.00	0.00	644,500.00	8.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	271,700.00	10,300.00	282,000.00	280,700.00	10,300.00	291,000.00	3.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	442,146.82	603,253.18	1,045,400.00	525,846.82	711,253.18	1,237,100.00	18.3%
Communications		5900	81,000.00	0.00	81,000.00	96,000.00	0.00	96,000.00	18.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,598,663.82	633,336.18	2,232,000.00	1,764,663.82	741,336.18	2,506,000.00	12.3%

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			2014-15 Estimated Actuals			2015-16 Budget			
	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	773,500.00	773,500.00	0.00	792,500.00	792,500.00	2.5%
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		7261-7263	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	773,500.00	773,500.00	0.00	792,500.00	792,500.00	2.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			16,721,502.50	5,732,147.50	22,453,650.00	17,725,091.20	6,366,523.80	24,091,615.00	7.3%

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			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,300,000.00	0.00	1,300,000.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	1,651,402.32	381,453.15	2,032,855.47	0.00	0.00	0.00	-100.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			1,651,402.32	381,453.15	2,032,855.47	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(3,772,082.35)	3,772,082.35	0.00	(4,706,223.80)	4,706,223.80	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,772,082.35)	3,772,082.35	0.00	(4,706,223.80)	4,706,223.80	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)									
			(3,320,680.03)	4,153,535.50	832,855.47	(4,606,223.80)	4,706,223.80	100,000.00	-88.0%

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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	451,000.00	453,000.00	0.4%
3) Other State Revenue		8300-8599	33,000.00	32,000.00	-3.0%
4) Other Local Revenue		8600-8799	303,615.00	349,400.00	15.1%
<b>5) TOTAL, REVENUES</b>			<b>787,615.00</b>	<b>834,400.00</b>	<b>5.9%</b>
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	296,000.00	315,500.00	6.6%
3) Employee Benefits		3000-3999	61,000.00	61,500.00	0.8%
4) Books and Supplies		4000-4999	412,115.00	451,400.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	18,500.00	6,000.00	-67.6%
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%
<b>9) TOTAL, EXPENDITURES</b>			<b>787,615.00</b>	<b>834,400.00</b>	<b>5.9%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	165,883.14	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>165,883.14</b>	<b>0.00</b>	<b>-100.0%</b>

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			165,883.14	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	165,883.14	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	165,883.14	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	165,883.14	New
2) Ending Balance, June 30 (E + F1e)			165,883.14	165,883.14	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	165,883.14	165,883.14	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	451,000.00	453,000.00	0.4%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			451,000.00	453,000.00	0.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	33,000.00	32,000.00	-3.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			33,000.00	32,000.00	-3.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	303,000.00	349,000.00	15.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	500.00	400.00	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	115.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			303,615.00	349,400.00	15.1%
<b>TOTAL, REVENUES</b>			787,615.00	834,400.00	5.9%

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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>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	260,600.00	279,300.00	7.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	35,400.00	36,200.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			296,000.00	315,500.00	6.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,600.00	12,600.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,250.00	23,750.00	2.2%
Health and Welfare Benefits		3401-3402	9,300.00	9,300.00	0.0%
Unemployment Insurance		3501-3502	200.00	200.00	0.0%
Workers' Compensation		3601-3602	5,000.00	5,000.00	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	10,650.00	10,650.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			61,000.00	61,500.00	0.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,500.00	23,500.00	27.0%
Noncapitalized Equipment		4400	7,000.00	5,000.00	-28.6%
Food		4700	386,615.00	422,900.00	9.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			412,115.00	451,400.00	9.5%

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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	5,000.00	5,000.00	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	13,500.00	1,000.00	-92.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>18,500.00</b>	<b>6,000.00</b>	<b>-67.6%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>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>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>787,615.00</b>	<b>834,400.00</b>	<b>5.9%</b>

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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	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	165,883.14	0.00	-100.0%
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>			165,883.14	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
<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>			165,883.14	0.00	-100.0%

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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	25,030.00	20,050.00	-19.9%
<b>5) TOTAL, REVENUES</b>			25,030.00	20,050.00	-19.9%
<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	9,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			9,000.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			16,030.00	20,050.00	25.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	462.41	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			462.41	0.00	-100.0%

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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>			16,492.41	20,050.00	21.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	16,492.41	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	16,492.41	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	16,492.41	New
2) Ending Balance, June 30 (E + F1e)			16,492.41	36,542.41	121.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	16,492.41	36,542.41	121.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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%
			0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>					
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
			0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>					
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.0%
Sale of Equipment/Supplies		8660	30.00	50.00	66.7%
Interest		8662	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments					
Other Local Revenue		8699	25,000.00	20,000.00	-20.0%
All Other Local Revenue		8799	0.00	0.00	0.0%
All Other Transfers In from All Others			25,030.00	20,050.00	-19.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>					
			25,030.00	20,050.00	-19.9%
<b>TOTAL, REVENUES</b>					

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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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.0%

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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	9,000.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			9,000.00	0.00	-100.0%
<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>			9,000.00	0.00	-100.0%

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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	462.41	0.00	-100.0%
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			462.41	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>					
(a - b + c - d + e)			462.41	0.00	-100.0%

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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	313,500.00	2,000.00	-99.4%
<b>5) TOTAL, REVENUES</b>			<b>313,500.00</b>	<b>2,000.00</b>	<b>-99.4%</b>
<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%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>313,500.00</b>	<b>2,000.00</b>	<b>-99.4%</b>
<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	178,006.99	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>178,006.99</b>	<b>0.00</b>	<b>-100.0%</b>

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July 1 Budget  
Special Reserve Fund for Other Than Capital Outlay Projects  
Expenditures by Object

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>			491,506.99	2,000.00	-99.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	491,506.99	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	491,506.99	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	491,506.99	New
2) Ending Balance, June 30 (E + F1e)			491,506.99	493,506.99	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	491,506.99	493,506.99	0.4%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	1,500.00	2,000.00	33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	312,000.00	0.00	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>313,500.00</b>	<b>2,000.00</b>	<b>-99.4%</b>
<b>TOTAL, REVENUES</b>			<b>313,500.00</b>	<b>2,000.00</b>	<b>-99.4%</b>

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(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	178,006.99	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			178,006.99	0.00	-100.0%
<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 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)			178,006.99	0.00	-100.0%

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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	7,000.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>7,000.00</b>	<b>7,000.00</b>	<b>0.0%</b>
<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%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>7,000.00</b>	<b>7,000.00</b>	<b>0.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,300,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,114,999.76	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>2,414,999.76</b>	<b>0.00</b>	<b>-100.0%</b>

July 1 Budget  
Special Reserve Fund for Postemployment Benefits  
Expenditures by Object

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>			2,421,999.76	7,000.00	-99.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,421,999.76	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,421,999.76	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,421,999.76	New
			2,421,999.76	2,428,999.76	0.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	2,421,999.76	2,428,999.76	0.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	7,000.00	7,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,000.00	7,000.00	0.0%
<b>TOTAL, REVENUES</b>			7,000.00	7,000.00	0.0%

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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	1,300,000.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			1,300,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(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	1,114,999.76	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			1,114,999.76	0.00	-100.0%
<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 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>			2,414,999.76	0.00	-100.0%

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	542,750.00	325,750.00	-40.0%
5) TOTAL, REVENUES			542,750.00	325,750.00	-40.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,000.00	141,000.00	7.6%
3) Employee Benefits		3000-3999	36,665.00	40,275.00	9.8%
4) Books and Supplies		4000-4999	2,300.00	2,300.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	661,500.00	689,000.00	4.2%
6) Capital Outlay		6000-6999	1,146,000.00	17,838,000.00	1456.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,977,465.00	18,710,575.00	846.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,434,715.00)	(18,384,825.00)	1181.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	45,867,379.31	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			45,867,379.31	0.00	-100.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			44,432,664.31	(18,384,825.00)	-141.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	44,432,664.31	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	44,432,664.31	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	44,432,664.31	New
			44,432,664.31	26,047,839.31	-41.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	44,432,664.31	26,047,839.31	-41.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	375,750.00	325,750.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	167,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			542,750.00	325,750.00	-40.0%
<b>TOTAL, REVENUES</b>			542,750.00	325,750.00	-40.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,000.00	1,000.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,500.00	95,700.00	8.1%
Clerical, Technical and Office Salaries		2400	41,500.00	44,300.00	6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>131,000.00</b>	<b>141,000.00</b>	<b>7.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	15,000.00	17,000.00	13.3%
OASDI/Medicare/Alternative		3301-3302	9,900.00	10,500.00	6.1%
Health and Welfare Benefits		3401-3402	8,200.00	9,000.00	9.8%
Unemployment Insurance		3501-3502	65.00	75.00	15.4%
Workers' Compensation		3601-3602	2,000.00	2,200.00	10.0%
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	1,500.00	1,500.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>36,665.00</b>	<b>40,275.00</b>	<b>9.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,300.00	1,300.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,300.00</b>	<b>2,300.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	5,000.00	66.7%
Insurance		5400-5450	25,000.00	28,000.00	12.0%
Operations and Housekeeping Services		5500	7,500.00	25,000.00	233.3%
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%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	626,000.00	631,000.00	0.8%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			661,500.00	689,000.00	4.2%
<b>CAPITAL OUTLAY</b>					
Land		6100	106,000.00	16,817,000.00	15765.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,040,000.00	1,021,000.00	-1.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			1,146,000.00	17,838,000.00	1456.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,977,465.00	18,710,575.00	846.2%

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

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	4,000,000.00	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	41,867,379.31	0.00	-100.0%
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>			<b>45,867,379.31</b>	<b>0.00</b>	<b>-100.0%</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>					
<b>(a - b + c - d + e)</b>			<b>45,867,379.31</b>	<b>0.00</b>	<b>-100.0%</b>

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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	495,500.00	51,500.00	-89.6%
5) TOTAL, REVENUES			495,500.00	51,500.00	-89.6%
<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	23,000.00	23,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,000.00	8,000.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	67,450.00	574.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			41,000.00	98,450.00	140.1%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			454,500.00	(46,950.00)	-110.3%
<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	158,038.47	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			158,038.47	0.00	-100.0%

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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>			612,538.47	(46,950.00)	-107.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	612,538.47	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	612,538.47	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	612,538.47	New
2) Ending Balance, June 30 (E + F1e)			612,538.47	565,588.47	-7.7%
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	612,538.47	565,588.47	-7.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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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	1,500.00	1,500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	494,000.00	50,000.00	-89.9%
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>			495,500.00	51,500.00	-89.6%
<b>TOTAL, REVENUES</b>			495,500.00	51,500.00	-89.6%

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	3,000.00	3,000.00	0.0%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			23,000.00	23,000.00	0.0%

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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	8,000.00	8,000.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,000.00</b>	<b>8,000.00</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	10,000.00	15,000.00	50.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	52,450.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>67,450.00</b>	<b>574.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>41,000.00</b>	<b>98,450.00</b>	<b>140.1%</b>

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
<b>Proceeds</b>					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
<b>Other Sources</b>					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	158,038.47	0.00	-100.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
		8972	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.0%
All Other Financing Sources					
(c) TOTAL, SOURCES			158,038.47	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			158,038.47	0.00	-100.0%

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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	20,700,000.00	New
4) Other Local Revenue		8600-8799	60.00	10,000.00	16566.7%
<b>5) TOTAL, REVENUES</b>			<b>60.00</b>	<b>20,710,000.00</b>	<b>34516566.7%</b>
<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%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>60.00</b>	<b>20,710,000.00</b>	<b>34516566.7%</b>
<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	8,744.99	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>8,744.99</b>	<b>0.00</b>	<b>-100.0%</b>

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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>			8,804.99	20,710,000.00	235107.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	8,804.99	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8,804.99	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8,804.99	New
			8,804.99	20,718,804.99	235207.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	7,099.07	7,099.07	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	1,705.92	20,711,705.92	1214007.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	20,700,000.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	20,700,000.00	New
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60.00	10,000.00	16566.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60.00	10,000.00	16566.7%
<b>TOTAL, REVENUES</b>			60.00	20,710,000.00	34516566.7%

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

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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	0.00	0.00	0.0%
Communications		5900	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		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%

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

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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	8,744.99	0.00	-100.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
		8972	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.0%
All Other Financing Sources			8,744.99	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>					
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</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>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>					
			8,744.99	0.00	-100.0%

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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	21,838.00	21,838.00	0.0%
4) Other Local Revenue		8600-8799	8,131,843.00	8,131,843.00	0.0%
5) TOTAL, REVENUES			8,153,681.00	8,153,681.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	7,678,648.00	7,678,648.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,678,648.00	7,678,648.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			475,033.00	475,033.00	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	7,235,385.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,235,385.00	0.00	-100.0%

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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>			7,710,418.00	475,033.00	-93.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	7,710,418.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	7,710,418.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	7,710,418.00	New
2) Ending Balance, June 30 (E + F1e)			7,710,418.00	8,185,451.00	6.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	7,710,418.00	8,185,451.00	6.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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July 1 Budget  
Bond Interest and Redemption Fund  
Expenditures by Object

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	7,710,418.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
		9150	0.00		
2) Investments					
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			7,710,418.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			7,710,418.00		

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	21,838.00	21,838.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			21,838.00	21,838.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	6,420,537.00	6,420,537.00	0.0%
Unsecured Roll		8612	1,219,803.00	1,219,803.00	0.0%
Prior Years' Taxes		8613	202,783.00	202,783.00	0.0%
Supplemental Taxes		8614	85,684.00	85,684.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	5,818.00	5,818.00	0.0%
Interest		8660	23,112.00	23,112.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	174,106.00	174,106.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,131,843.00	8,131,843.00	0.0%
<b>TOTAL, REVENUES</b>			8,153,681.00	8,153,681.00	0.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	2,677,520.00	2,677,520.00	0.0%
Bond Interest and Other Service Charges		7434	5,001,128.00	5,001,128.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>7,678,648.00</b>	<b>7,678,648.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,678,648.00</b>	<b>7,678,648.00</b>	<b>0.0%</b>

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	7,235,385.00	0.00	-100.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			7,235,385.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			7,235,385.00	0.00	-100.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,639,605.00	1,699,870.00	3.7%
5) TOTAL, REVENUES			1,639,605.00	1,699,870.00	3.7%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	63,200.00	65,700.00	4.0%
2) Classified Salaries		2000-2999	1,026,700.00	1,092,000.00	6.4%
3) Employee Benefits		3000-3999	330,380.00	342,500.00	3.7%
4) Books and Supplies		4000-4999	63,200.00	71,000.00	12.3%
5) Services and Other Operating Expenses		5000-5999	36,050.00	24,800.00	-31.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,519,530.00	1,596,000.00	5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			120,075.00	103,870.00	-13.5%
<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	100,000.00	100,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	239,948.61	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			139,948.61	(100,000.00)	-171.5%

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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>			260,023.61	3,870.00	-98.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	0.00	260,023.61	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	260,023.61	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	260,023.61	New
2) Ending Net Position, June 30 (E + F1e)			260,023.61	263,893.61	1.5%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	260,023.61	263,893.61	1.5%

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

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

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	1,631,000.00	1,690,000.00	3.6%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,005.00	2,620.00	30.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6,600.00	7,250.00	9.8%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,639,605.00</b>	<b>1,699,870.00</b>	<b>3.7%</b>
<b>TOTAL, REVENUES</b>			<b>1,639,605.00</b>	<b>1,699,870.00</b>	<b>3.7%</b>

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	12,700.00	9,700.00	-23.6%
Certificated Pupil Support Salaries		1200	50,500.00	56,000.00	10.9%
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>			63,200.00	65,700.00	4.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	543,750.00	599,500.00	10.3%
Classified Support Salaries		2200	31,700.00	32,000.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	433,000.00	441,000.00	1.8%
Clerical, Technical and Office Salaries		2400	18,250.00	19,500.00	6.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,026,700.00	1,092,000.00	6.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	5,535.00	5,540.00	0.1%
PERS		3201-3202	106,000.00	113,620.00	7.2%
OASDI/Medicare/Alternative		3301-3302	80,105.00	81,605.00	1.9%
Health and Welfare Benefits		3401-3402	104,775.00	104,950.00	0.2%
Unemployment Insurance		3501-3502	565.00	565.00	0.0%
Workers' Compensation		3601-3602	17,000.00	18,420.00	8.4%
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	16,400.00	17,800.00	8.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			330,380.00	342,500.00	3.7%
<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	61,500.00	69,500.00	13.0%
Noncapitalized Equipment		4400	1,700.00	1,500.00	-11.8%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			63,200.00	71,000.00	12.3%

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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	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	34,800.00	23,500.00	-32.5%
Communications		5900	1,250.00	1,300.00	4.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>36,050.00</b>	<b>24,800.00</b>	<b>-31.2%</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>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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,519,530.00</b>	<b>1,596,000.00</b>	<b>5.0%</b>

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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	100,000.00	100,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	239,948.61	0.00	-100.0%
(c) TOTAL, SOURCES			239,948.61	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			139,948.61	(100,000.00)	-171.5%

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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)	2,508.41	2,504.64	2,508.41	2,498.57	2,494.80	2,508.41
<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>	2,508.41	2,504.64	2,508.41	2,498.57	2,494.80	2,508.41
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	5.38	5.42	5.42	5.38	5.42	5.42
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	5.38	5.42	5.42	5.38	5.42	5.42
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	2,513.79	2,510.06	2,513.83	2,503.95	2,500.22	2,513.83
<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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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	11,546,000.00	301	0.00	303	11,546,000.00	305	423,700.00		307	11,122,300.00	309
2000 - Classified Salaries	3,314,500.00	311	383,755.00	313	2,930,745.00	315	0.00		317	2,930,745.00	319
3000 - Employee Benefits (Excluding 3800)	3,260,650.00	321	305,350.00	323	2,955,300.00	325	8,300.00		327	2,947,000.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,302,000.00	331	0.00	333	1,302,000.00	335	87,000.00		337	1,215,000.00	339
5000 - Services... & 7300 - Indirect Costs	2,232,000.00	341	0.00	343	2,232,000.00	345	370,818.41		347	1,861,181.59	349
TOTAL					20,966,045.00	365	TOTAL			20,076,226.59	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	393
10. Other Benefits (EC 22310)		3901 & 3902	395
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			12,921,780.00
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.36%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	64.36%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	20,076,226.59
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	12,219,000.00	301	0.00	303	12,219,000.00	305	419,700.00		307	11,799,300.00	309
2000 - Classified Salaries	3,593,115.00	311	425,755.00	313	3,167,360.00	315	0.00		317	3,167,360.00	319
3000 - Employee Benefits (Excluding 3800)	3,602,000.00	321	317,800.00	323	3,284,200.00	325	8,300.00		327	3,275,900.00	329
4000 - Books, Supplies Equip Replace. (6500)	1,354,000.00	331	0.00	333	1,354,000.00	335	87,000.00		337	1,267,000.00	339
5000 - Services . . . & 7300 - Indirect Costs	2,506,000.00	341	0.00	343	2,506,000.00	345	372,818.41		347	2,133,181.59	349
<b>TOTAL</b>					<b>22,530,560.00</b>	<b>365</b>			<b>TOTAL</b>	<b>21,642,741.59</b>	<b>369</b>

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011. ....	1100	9,993,890.00 375
2. Salaries of Instructional Aides Per EC 41011. ....	2100	1,100,000.00 380
3. STRS. ....	3101 & 3102	1,218,950.00 382
4. PERS. ....	3201 & 3202	200,656.00 383
5. OASDI - Regular, Medicare and Alternative. ....	3301 & 3302	382,000.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). ....	3401 & 3402	536,544.00 385
7. Unemployment Insurance. ....	3501 & 3502	7,640.00 390
8. Workers' Compensation Insurance. ....	3601 & 3602	201,000.00 392
9. OPEB, Active Employees (EC 41372). ....	3751 & 3752	0.00
10. Other Benefits (EC 22310). ....	3901 & 3902	84,000.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). ....		13,704,680.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. ....		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). ....		0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. ....		396
14. TOTAL SALARIES AND BENEFITS. ....		13,704,680.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. ....		63.32%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') ....		

### PART III: DEFICIENCY AMOUNT

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

1. Minimum percentage required (60% elementary, 55% unified, 50% high) .....	55.00%
2. Percentage spent by this district (Part II, Line 15) .....	63.32%
3. Percentage below the minimum (Part III, Line 1 minus Line 2) .....	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). ....	21,642,741.59
5. Deficiency Amount (Part III, Line 3 times Line 4) .....	0.00

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

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Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	19,186,616.00	3.35%	19,829,052.00	2.00%	20,225,139.00
2. Federal Revenues	8100-8299	719,500.00	0.00%	719,500.00	0.00%	719,500.00
3. Other State Revenues	8300-8599	2,941,000.00	-51.00%	1,441,000.00	0.00%	1,441,000.00
4. Other Local Revenues	8600-8799	3,168,030.00	1.58%	3,218,030.00	1.55%	3,268,030.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(3,000.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		26,115,146.00	-3.10%	25,304,582.00	1.77%	25,753,669.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				12,219,000.00		12,369,000.00
a. Base Salaries				150,000.00		150,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,219,000.00	1.23%	12,369,000.00	1.21%	12,519,000.00
2. Classified Salaries				3,593,115.00		3,613,115.00
a. Base Salaries				20,000.00		20,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,593,115.00	0.56%	3,613,115.00	0.55%	3,633,115.00
3. Employee Benefits	3000-3999	3,602,000.00	5.55%	3,802,000.00	5.26%	4,002,000.00
4. Books and Supplies	4000-4999	1,354,000.00	2.70%	1,390,500.00	1.04%	1,405,000.00
5. Services and Other Operating Expenditures	5000-5999	2,506,000.00	-2.04%	2,455,000.00	1.02%	2,480,000.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	792,500.00	0.95%	800,000.00	1.25%	810,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		24,091,615.00	1.51%	24,454,615.00	1.72%	24,874,115.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		2,023,531.00		849,967.00		879,554.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,619,361.47		4,642,892.47		5,492,859.47
2. Ending Fund Balance (Sum lines C and D1)		4,642,892.47		5,492,859.47		6,372,413.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740	340,088.00		420,000.00		440,000.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	885,000.00		1,527,436.00		1,281,087.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,390,304.47		3,517,923.47		4,623,826.47
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,642,892.47		5,492,859.47		6,372,413.47

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Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,390,304.47		3,517,923.47		4,623,826.47
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	493,506.99		495,000.00		497,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		3,883,811.46		4,012,923.47		5,120,826.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.12%		16.41%		20.59%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)		2,503.95		2,475.00		2,448.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		24,091,615.00		24,454,615.00		24,874,115.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		24,091,615.00		24,454,615.00		24,874,115.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		722,748.45		733,638.45		746,223.45
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		722,748.45		733,638.45		746,223.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	19,186,616.00	3.35%	19,829,052.00	2.00%	20,225,139.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,899,000.00	-78.99%	399,000.00	0.00%	399,000.00
4. Other Local Revenues	8600-8799	3,168,030.00	1.58%	3,218,030.00	1.55%	3,268,030.00
5. Other Financing Sources						
a. Transfers In	8900-8929	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,706,223.80)	-0.14%	(4,699,659.62)	-0.91%	(4,656,747.62)
6. Total (Sum lines A1 thru A5e)		19,647,422.20	-4.08%	18,846,422.38	2.59%	19,335,421.38
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				9,493,732.38		9,643,732.38
a. Base Salaries				150,000.00		150,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,493,732.38	1.58%	9,643,732.38	1.56%	9,793,732.38
2. Classified Salaries				2,131,135.00		2,151,135.00
a. Base Salaries				20,000.00		20,000.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,131,135.00	0.94%	2,151,135.00	0.93%	2,171,135.00
3. Employee Benefits	3000-3999	3,196,060.00	6.26%	3,396,000.00	5.89%	3,596,000.00
4. Books and Supplies	4000-4999	1,114,500.00	3.23%	1,150,500.00	1.26%	1,165,000.00
5. Services and Other Operating Expenditures	5000-5999	1,764,663.82	-3.10%	1,710,000.00	0.88%	1,725,000.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,725,091.20	1.98%	18,076,367.38	2.21%	18,475,867.38
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		1,922,331.00		770,055.00		859,554.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		2,380,473.47		4,302,804.47		5,072,859.47
2. Ending Fund Balance (Sum lines C and D1)		4,302,804.47		5,072,859.47		5,932,413.47
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	27,500.00		27,500.00		27,500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	885,000.00		1,527,436.00		1,281,087.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,390,304.47		3,517,923.47		4,623,826.47
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		4,302,804.47		5,072,859.47		5,932,413.47
(Line D3f must agree with line D2)						

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Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,390,304.47		3,517,923.47		4,623,826.47
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	493,506.99		495,000.00		497,000.00
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>3,883,811.46</b>		<b>4,012,923.47</b>		<b>5,120,826.47</b>

**F. ASSUMPTIONS**

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

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Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	719,500.00	0.00%	719,500.00	0.00%	719,500.00
3. Other State Revenues	8300-8599	1,042,000.00	0.00%	1,042,000.00	0.00%	1,042,000.00
4. Other Local Revenues	8600-8799	0.00	0.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,706,223.80	-0.20%	4,696,659.62	-0.85%	4,656,747.62
6. Total (Sum lines A1 thru A5c)		6,467,723.80	-0.15%	6,458,159.62	-0.62%	6,418,247.62
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries				2,725,267.62		2,725,267.62
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,725,267.62	0.00%	2,725,267.62	0.00%	2,725,267.62
2. Classified Salaries				1,461,980.00		1,461,980.00
a. Base Salaries				0.00		0.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,461,980.00	0.00%	1,461,980.00	0.00%	1,461,980.00
3. Employee Benefits	3000-3999	405,940.00	0.01%	406,000.00	0.00%	406,000.00
4. Books and Supplies	4000-4999	239,500.00	0.21%	240,000.00	0.00%	240,000.00
5. Services and Other Operating Expenditures	5000-5999	741,336.18	0.49%	745,000.00	1.34%	755,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	792,500.00	0.95%	800,000.00	1.25%	810,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		6,366,523.80	0.18%	6,378,247.62	0.31%	6,398,247.62
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		101,200.00		79,912.00		20,000.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01, line F1e)		238,888.00		340,088.00		420,000.00
2. Ending Fund Balance (Sum lines C and D1)		340,088.00		420,000.00		440,000.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	340,088.00		420,000.00		440,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		340,088.00		420,000.00		440,000.00
(Line D3f must agree with line D2)						

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Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

**F. ASSUMPTIONS**

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

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): 2,504

District's ADA Standard Percentage Level: 1.0%

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level  (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2012-13)			0.0%	Not Met
Second Prior Year (2013-14)		0.00	0.0%	Not Met
First Prior Year (2014-15)	2,513.83	2,513.83	0.0%	Met
Budget Year (2015-16)	2,513.83			

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 NOT MET - Funded ADA was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

The above standard was NOT met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There is no prior year history to compare the ADA to.

## 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)			0.0%	Not Met
Second Prior Year (2013-14)			0.0%	Not Met
First Prior Year (2014-15)	2,550	2,582	N/A	Met
Budget Year (2015-16)	2,572			

### 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)

The above standard was NOT met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There is no prior year history to compare the enrollment projections.

- 1b. **STANDARD NOT MET** - Enrollment was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

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

The above standard was NOT met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There is no prior year history to compare the enrollment projections.

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### 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)	0		0.0%
Second Prior Year (2013-14)	0		0.0%
First Prior Year (2014-15)	2,514	2,582	97.4%
		Historical Average Ratio:	32.5%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	33.0%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	2,504	2,572	97.4%	Not Met
1st Subsequent Year (2016-17)	2,470	2,543	97.1%	Not Met
2nd Subsequent Year (2017-18)	2,443	2,515	97.1%	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)

The above standard was NOT met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There is no prior year history to compare the enrollment.

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#### 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)\* 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\* and its economic recovery target payment, plus or minus one percent.

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

#### Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)	
LCFF Target (Reference Only)		20,713,246.00	20,992,982.00	21,261,895.00	
		Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population					
a.	ADA (Funded) (Form A, lines A6 and C4)	2,513.83	2,513.83	2,503.57	2,475.47
b.	Prior Year ADA (Funded)		2,513.83	2,513.83	2,503.57
c.	Difference (Step 1a minus Step 1b)		0.00	(10.26)	(28.10)
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	-0.41%	-1.12%
Step 2 - Change in Funding Level					
a.	Prior Year LCFF Funding		17,458,926.00	19,186,616.00	19,829,052.00
b1.	COLA percentage (if district is at target)	Not Applicable			
b2.	COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c.	Gap Funding (if district is not at target)		1,727,057.00	695,383.00	601,089.00
d.	Economic Recovery Target Funding (current year increment)				
e.	Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		1,727,057.00	695,383.00	601,089.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		9.89%	3.62%	3.03%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)					
			9.89%	3.21%	1.91%
LCFF Revenue Standard (Step 3, plus/minus 1%):			8.89% to 10.89%	2.21% to 4.21%	.91% to 2.91%

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**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)	3,660,425.00	3,660,425.00	3,660,425.00	3,660,425.00
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)	18,775,299.00	20,559,716.00	21,204,749.00	21,610,385.00
District's Projected Change in LCFF Revenue:		9.50%	3.14%	1.91%
LCFF Revenue Standard:		8.89% to 10.89%	2.21% to 4.21%	.91% to 2.91%
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)

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## 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)	0.00		0.0%
Second Prior Year (2013-14)	0.00		0.0%
First Prior Year (2014-15)	14,213,262.38	16,721,502.50	85.0%
	Historical Average Ratio:		28.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	25.3% to 31.3%	25.3% to 31.3%	25.3% to 31.3%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	14,820,927.38	17,725,091.20	83.6%	Not Met
1st Subsequent Year (2016-17)	15,190,867.38	18,076,367.38	84.0%	Not Met
2nd Subsequent Year (2017-18)	15,560,867.38	18,475,867.38	84.2%	Not Met

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

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

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

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

The above standard was NOT met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There is no prior year history to compare the salaries and benefits to total expenditures.

## 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):	9.89%	3.21%	1.91%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-1.11% to 19.89%	-6.79% to 13.21%	-8.09% to 11.91%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	4.89% to 14.89%	-1.79% to 8.21%	-3.09% to 6.91%

### 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)	751,500.00		
Budget Year (2015-16)	719,500.00	-4.26%	Yes
1st Subsequent Year (2016-17)	719,500.00	0.00%	No
2nd Subsequent Year (2017-18)	719,500.00	0.00%	No

Explanation:  
(required if Yes)

The above Federal Revenue in 2015-16 is "outside" of the explanation range due to the loss in one time MAA revenue that was received and recorded in 2014-15.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	1,609,000.00		
Budget Year (2015-16)	2,941,000.00	82.78%	Yes
1st Subsequent Year (2016-17)	1,441,000.00	-51.00%	Yes
2nd Subsequent Year (2017-18)	1,441,000.00	0.00%	No

Explanation:  
(required if Yes)

The above Other State Revenue in 2015-16 is "outside" of the explanation range due to the inclusion of approximately \$1.5 million in one-time discretionary funds that were included in the Governor's May Revise and Budget. This equates to approximately \$601 per ADA in revenue. The explanation is outside the range in 2016-17 due to the one-time discretionary funds NOT being included in the 2016-17 revenues.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	4,420,730.00		
Budget Year (2015-16)	3,168,030.00	-28.34%	Yes
1st Subsequent Year (2016-17)	3,218,030.00	1.58%	No
2nd Subsequent Year (2017-18)	3,268,030.00	1.55%	No

Explanation:  
(required if Yes)

The above Other Local Revenue in 2015-16 is "outside" of the explanation range due to the loss in one time parcel tax revenues that was not included in the 2015-16 Budget, the loss in Community Redevelopment Funds, and the loss in one-time Special Education revenue the District received from the SELPA in 2014-15.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	1,302,000.00		
Budget Year (2015-16)	1,354,000.00	3.99%	Yes
1st Subsequent Year (2016-17)	1,390,500.00	2.70%	No
2nd Subsequent Year (2017-18)	1,405,000.00	1.04%	No

Explanation:  
(required if Yes)

The above Books and Supplies Expenditures in 2015-16 is outside the explanation range due to the District projecting to have additional expenditures due to local litigation being found in the District's favor as well as spending the one-time State discretionary funds that are expected to be received in 2015-16.

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

First Prior Year (2014-15)	2,232,000.00		
Budget Year (2015-16)	2,506,000.00	12.28%	No
1st Subsequent Year (2016-17)	2,455,000.00	-2.04%	Yes
2nd Subsequent Year (2017-18)	2,480,000.00	1.02%	No

**Explanation:**  
(required if Yes)

The above Services and Other Operating Expenditures is outside the range due to the District NOT including the cost of the November 2015 election in the 2016-17 fiscal year. The election cost will only be recorded in the 2015-16 books, therefore, a decrease in expenditures is reflected in 2016-17.

**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)	6,781,230.00		
Budget Year (2015-16)	6,828,530.00	0.70%	Met
1st Subsequent Year (2016-17)	5,378,530.00	-21.23%	Not Met
2nd Subsequent Year (2017-18)	5,428,530.00	0.93%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2014-15)	3,534,000.00		
Budget Year (2015-16)	3,860,000.00	9.22%	Met
1st Subsequent Year (2016-17)	3,845,500.00	-0.38%	Met
2nd Subsequent Year (2017-18)	3,885,000.00	1.03%	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 above Federal Revenue in 2015-16 is "outside" of the explanation range due to the loss in one time MAA revenue that was received and recorded in 2014-15.

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

The above Other State Revenue in 2015-16 is "outside" of the explanation range due to the inclusion of approximately \$1.5 million in one-time discretionary funds that were included in the Governor's May Revise and Budget. This equates to approximately \$601 per ADA in revenue. The explanation is outside the range in 2016-17 due to the one-time discretionary funds NOT being included in the 2016-17 revenues.

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

The above Other Local Revenue in 2015-16 is "outside" of the explanation range due to the loss in one time parcel tax revenues that was not included in the 2015-16 Budget, the loss in Community Redevelopment Funds, and the loss in one-time Special Education revenue the District received from the SELPA in 2014-15.

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

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

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

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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?
- 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)

No
0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)
- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)
- c. Net Budgeted Expenditures and Other Financing Uses

24,091,615.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
0.00			
24,091,615.00	722,748.45	552,748.00	Not 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)])
X	Other (explanation must be provided)

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

The District will make the required contribution to Routine Restricted Maintenance at the end of the 2015-16 fiscal year.

## 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)	0.00	0.00	1,964,409.46
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
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)	0.00	0.00	1,964,409.46
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	0.00	0.00	23,753,650.00
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)	0.00	0.00	23,753,650.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	0.0%	0.0%	8.3%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>0.0%</b>	<b>0.0%</b>	<b>2.8%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change In Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)		0.00	0.0%	Met
Second Prior Year (2013-14)		0.00	0.0%	Met
First Prior Year (2014-15)	2,380,473.47	18,021,502.50	N/A	Met
Budget Year (2015-16) (Information only)	1,922,331.00	17,725,091.20		

### 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)

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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): 2,504

District's Fund Balance Standard Percentage Level: 1.0%

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)			0.0%	Not Met
Second Prior Year (2013-14)			0.0%	Not Met
First Prior Year (2014-15)		0.00	0.0%	Met
Budget Year (2015-16) (Information only)	2,380,473.47			

<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 NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:  
(required if NOT met)

The above standard was NOT met due to the fact that on July 1, 2014 the Wiseburn Unified School District began operation. There is no prior year history to compare the ADA to.

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# 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):	2,504	2,475	2,448
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

- Expenditures and Other Financing Uses  
(Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through  
(Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses  
(Line B1 plus Line B2)
- Reserve Standard Percentage Level
- Reserve Standard - by Percent  
(Line B3 times Line B4)
- Reserve Standard - by Amount  
(\$65,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard  
(Greater of Line B5 or Line B6)

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
24,091,615.00	24,454,615.00	24,874,115.00
0.00	0.00	0.00
24,091,615.00	24,454,615.00	24,874,115.00
3%	3%	3%
722,748.45	733,638.45	746,223.45
0.00	0.00	0.00
722,748.45	733,638.45	746,223.45