#### July 1 Budget FINANCIAL REPORTS 2015-16 Budget School District Certification

37 68049 0000000 Form CB

	INUAL BUDGET REPORT: ly 1, 2015 Budget Adoption	
	Insert "X" in applicable boxes:	
X	This budget was developed using the state-adopted Crite necessary to implement the Local Control and Accountable will be effective for the budget year. The budget was filed governing board of the school district pursuant to Educat 52062.	bility Plan (LCAP) or annual update to the LCAP that did and adopted subsequent to a public hearing by the
X	If the budget includes a combined assigned and unassigned recommended reserve for economic uncertainties, at its the requirements of subparagraphs (B) and (C) of paragraphs (	public hearing, the school district complied with
	Budget available for inspection at:	Public Hearing:
	Place: <u>4612 Dehesa Rd</u> Date: <u>6/10/15-6/12/15</u>	Place: 4612 Dehesa Rd, El Cajon, CA  Date: June 18, 2015  Time: 6:00 p.m.
	Adoption Date: June 25, 2015	Time. <u>6.00 p.m.</u>
	Signed:	
	Clerk/Secretary of the Governing Board (Original signature required)	
	Contact person for additional information on the budget re	eports:
	Name: Lori Wigg	Telephone: 619-444-2161
	Title: Business Manager	E-mail: lori.wigg@dehesasd.net

#### **Criteria and Standards Review Summary**

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

CRITERI	A 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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RITER	RIA AND STANDARDS (conti	nued)	Met	No Me
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.		х
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.	х	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.		х
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.	х	
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.	х	
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.	n/a	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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.	х	
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.	х	

~~	MENTAL INFORMATION		<u>No</u>	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?		х
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)?	х	
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

#### July 1 Budget FINANCIAL REPORTS 2015-16 Budget School District Certification

<b>JPPLE</b> I	MENTAL INFORMATION (con		No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		х
		<ul> <li>If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?</li> </ul>	х	
\$7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		х
		If yes, are they lifetime benefits?	X	
		<ul> <li>If yes, do benefits continue beyond age 65?</li> </ul>	X	
		<ul> <li>If yes, are benefits funded by pay-as-you-go?</li> </ul>		Х
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	x	
S8	Status of Labor	Are salary and benefit negotiations still open for:		
	Agreements	Certificated? (Section S8A, Line 1)		X
	_	<ul> <li>Classified? (Section S8B, Line 1)</li> </ul>		Х
		<ul> <li>Management/supervisor/confidential? (Section S8C, Line 1)</li> </ul>		Х
S9	Local Control and Accountability Plan (LCAP)	<ul> <li>Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?</li> </ul>		х
		<ul> <li>Approval date for adoption of the LCAP or approval of an update to the LCAP:</li> </ul>	Jun 2	5, 201
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

	NAL 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?	х	
\2	Independent Position Control	Is personnel position control independent from the payroll system?	х	
43	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	
44	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
<b>45</b>	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	

#### July 1 Budget FINANCIAL REPORTS 2015-16 Budget School District Certification

	DNAL FISCAL INDICATORS (c		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?	х	
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).	х	
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?		х

#### July 1 Budget 2015-16 Budget Workers' Compensation Certification

ANN	NUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS	
insu to th gove deci	suant to EC Section 42141, if a school district, either individually or as a member of a joint powers agency ared for workers' compensation claims, the superintendent of the school district annually shall provide informe governing board of the school district regarding the estimated accrued but unfunded cost of those claimering board annually shall certify to the county superintendent of schools the amount of money, if any, to ided to reserve in its budget for the cost of those claims.	ormation ms. The
To ti	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:  San Diego County Schools Risk Management JPA	
()	This school district is not self-insured for workers' compensation claims.	
Signed	Date of Meeting:	
	Clerk/Secretary of the Governing Board (Original signature required)	
	For additional information on this certification, please contact:	45
Name:	Lori Wigg	
Title:	Business Manager	
Telephone:	(619) 444-2161	
E-mail:	lori.wigg@dehesasd.net	

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G = General Ledger Data; S = Supplemental Data

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

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Dehesa Elementary San Diego County 37 68049 0000000 Form TC

G = General Ledger Data; S = Supplemental Data

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

			201	2014-15 Estimated Actuals	ls		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	1,398,092.00	60,281.00	1,458,373.00	1,397,478.00	64,609.00	1,462,087.00	0.3%
2) Federal Revenue		8100-8299	39,121.00	325,657.00	364,778.00	39,121.00	356,185.00	395,306.00	8.4%
3) Other State Revenue		8300-8599	42,481.00	57,435.42	99,916.42	126,433.00	34,111.00	160,544.00	60.7%
4) Other Local Revenue		8600-8799	391,105.00	885,557.00	1,276,662.00	388,330.00	930,052.00	1,318,382.00	3.3%
5) TOTAL, REVENUES			1,870,799.00	1,328,930.42	3,199,729.42	1,951,362.00	1,384,957.00	3,336,319.00	4.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	688,509.75	179,035.21	867,544.96	733,308.00	157,377.00	890,685.00	2.7%
2) Classified Salaries		2000-2999	433,519.00	55,399.00	488,918.00	403,888.00	98,016,00	501,904.00	2.7%
3) Employee Benefits		3000-3999	346,834.93	61,059.55	407,894.48	335,249.84	81,750.00	416,999.84	2.2%
4) Books and Supplies		4000-4999	94,006.00	60,993.98	154,999.98	88,820.06	19,958.00	108,778,06	-29.8%
5) Services and Other Operating Expenditures		5000-5999	201,347.00	1,103,236.00	1,304,583.00	195,853.00	1,199,538.00	1,395,391.00	7.0%
6) Capital Outlay		6669-0009	7,063.00	4,271.00	11,334.00	800.00	0.00	800.00	-92.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,096.63)	21,096.63	0.00	(467.00)	467.00	00:0	0.0%
9) TOTAL, EXPENDITURES			1,750,183.05	1,485,091.37	3,235,274,42	1,757,451.90	1,557,106.00	3,314,557.90	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45-89)	:		120,615.95	(156,160.95)	(35,545.00)	193,910.10	(172,149.00)	21,761.10	-161.2%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	23,434.00	00:0	23,434.00	31,200.00	00:00	31,200.00	33.1%
b) Transfers Out		7600-7629	126,880.00	00.0	126,880.00	63,090.00	0.00	63,090.00	-50.3%
2) Other Sources/Uses a) Sources		8930-8979	00:0	0.00	00.00	00.0	00:00	0.00	%0:0
b) Uses		7630-7699	00.0	00:00	0.00	00.00	00.0	0.00	0.0%
3) Contributions		8980-8999	(16,088.28)	16,088.28	00.00	(141,377.00)	141,377.00	00.00	%0.0
4) TOTAL, OTHER FINANCING SOURCES/USES	SES		(119,534.28)	16,088.28	(103,446.00)	(173,267.00)	141,377.00	(31,890.00)	-69.2%

			201	2014-15 Estimated Actuals	SI		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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)			1,081.67	(140,072.67)	(138,991.00)	20.643.10	(30,772,00)	(10.128.90)	
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	298,215,44	243,547.71	541,763.15	299.297.11	103 475.04	402.772.15	-25.7%
b) Audit Adjustments		9793	00.0	0.00	0.00	0.00	0.00	00.0	%0.0
c) As of July 1 - Audited (F1a + F1b)			298,215.44	243,547.71	541,763,15	299,297,11	103,475.04	402,772.15	-25.7%
d) Other Restatements		9795	00.0	0.00	0.00	0.00	00:00	00.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	(F		298,215.44	243,547.71	541,763.15	299,297.11	103,475.04	402,772.15	-25.7%
2) Ending Balance, June 30 (E+F1e)			299,297.11	103,475.04	402,772.15	319,940.21	72,703.04	392,643.25	-2.5%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	00.000,9	0.00	6,000,00	6,000.00	00:00	6,060.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	00.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	00:00	00:00	00.00	0.0%
All Others		9719	0.00	00:0	00:00	00:00	00:00	0.00	0.0%
b) Restricted		9740	00:0	103,475.04	103,475.04	0.00	72,703.04	72,703.04	-29.7%
c) Committed Stabilization Arrangements		9750	00'0	00'0	00'0	00:00	00:0	0.00	0.0%
Other Commitments		9760	00.0	00 0	00:00	0.00	00.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	00.00	00:00	0.00	0.00	0.00	00:0	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	293,297.11	0.00	293,297.11	313,940.21	00:00	313,940.21	7.0%
Unassigned/Unappropriated Amount	:	9260	0.00	0.00	0.00	00:00	00.0	0.00	0.0%

> Dehesa Elementary San Diego County

% Diff Column C & F Total Fund col. D + E (F) 2015-16 Budget Restricted Œ Unrestricted 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.0 80.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Total Fund col. A + B (C) 2014-15 Estimated Actuals 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 8 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Restricted (B) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 000 0.00 0.00 00.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Unrestricted 8 Object Codes 9110 9111 9120 9130 9135 9140 9150 9200 9290 9310 9320 9330 9340 9490 9610 9640 9500 9590 9650 0696 Resource Codes 1) Fair Value Adjustment to Cash in County Treasury H. DEFERRED OUTFLOWS OF RESOURCES J. DEFERRED INFLOWS OF RESOURCES 2) TOTAL, DEFERRED QUTFLOWS 1) Deferred Outflows of Resources 2) TOTAL, DEFERRED INFLOWS 4) Due from Grantor Government 1) Deferred Inflows of Resources e) collections awaiting deposit 2) Due to Grantor Governments Ending Fund Balance, June 30 5) Due from Other Funds a) in County Treasury 7) Prepaid Expenditures 3) Accounts Receivable 8) Other Current Assets c) in Revolving Fund 6) TOTAL, LIABILITIES d) with Fiscal Agent 3) Due to Other Funds 5) Uneamed Revenue 1) Accounts Payable 9) TOTAL, ASSETS 4) Current Loans K. FUND EQUITY 2) Investments b) in Banks LIABILITIES Description G. ASSETS 6) Stores 1) Cash

California Dept of Education SACS Financial Reporting Software - 2015.1.0

			2014	-15 Estimated Actual	S		2015-16 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted	Total Fund col. A + B	Unrestricted	Restricted	Total Fund col. D + E	% Diff Column
101 - 017 1011 - 007				(2)	2		15/	(11)	5 5
(28 + HZ) - (ID + 7Z)			00:0	0.00	00.0				

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

Dehesa Elementary San Diego County

		2014	2014-15 Estimated Actuals	8		2015-16 Budget		
Description Resource Codes	Object s Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column
LCFF SOURCES								
Principal Apportionment State Aid - Current Year	8011	1,110,270.00	0.00	1,110,270.00	1,152,225.00	0.00	1,152,225,00	8. 8.
Education Protection Account State Aid - Current Year	8012	208,192.00	00.00	208,192.00	204,445.00	00.0	204,445.00	-1.8%
State Aid - Prior Years	8019	36,789.00	00:0	36,789.00	0.00	00:00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	8021	4,791.00	0.00	4,791.00	4.791.00	000	4.791.00	0.0%
Timber Yield Tax	8022	00:00	00.0	0.00	0.00	00:0	0.00	%0.0
Other Subventions/In-Lieu Taxes	8029	00:0	00.0	0.00	0.00	00:00	0.00	0.0%
County & District Taxes Secured Roll Taxes	8041	544,985.00	00.0	544,985.00	544,985.00	0.00	544,985.00	0.0%
Unsecured Roll Taxes	8042	19,001.00	00 0	19,001.00	19,001.00	00:00	19,001.00	0.0%
Prior Years' Taxes	8043	(208.00)	00 0	(709.00)	(709.00)	00.0	(709.00)	0.0%
Supplemental Taxes	8044	183,324.00	000	183,324.00	183,324.00	00:00	183,324.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	(58,970.00)	0.00	(58,970.00)	(58,970.00)	0.00	(58,970.00)	0:0%
Community Redevelopment Funds (SB 617/699/1992)	8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048	0.00	00'0	0.00	00:00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	8081	0.00	0.00	00.00	0.00	0.00	00.00	0.0%
Other In-Lieu Taxes	8082	00.00	00.0	0.00	0.00	00:0	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089	0.00	00 0	00:0	00.0	00 0	0.00	0.0%
Subtotal, LCFF Sources		2,047,673.00	00.0	2,047,673.00	2,049,092.00	00.0	2,049,092.00	0.1%
LCFF Transfers								
Current Year 0000	8091	0.00	The second secon	00:00	00.0		00'0	0.0%
All Other LCFF Transfers - Current Year	8091	00:00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	9608	(649,581.00)	00.0	(649,581.00)	(651,614.00)	00:00	(651,614.00)	0.3%
Property Taxes Transfers	8097	00.00	60,281.00	60,281.00	00:00	64,609.00	64,609.00	7.2%

California Dept of Education SACS Financial Reporting Software - 2015.1.0

July 1 Budget	General Fund	Unrestricted and Restricted	Expenditures by Object

Description  LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants	Resource Codes				Total Fund			Total Fund	% Diff
LCFF/Revenue Limit Transfers - Prior Years TOTAL, LCFF SOURCES FEDERAL REVENUE Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants		Object Codes	Unrestricted (A)	Restricted (B)	col. A + B (C)	Unrestricted (D)	Restricted (E)	col. D + E (F)	Column
FEDERAL REVENUE  Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants		8099	00:00	00:0	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE  Maintenance and Operations  Special Education Entitlement  Special Education Discretionary Grants			1,398,092.00	60,281.00	1,458,373.00	1,397,478.00	64,609.00	1,462.087.00	0.3%
Maintenance and Operations Special Education Entitlement Special Education Discretionary Grants									
Special Education Entitlement Special Education Discretionary Grants Child Nutrition Programs		8110	38,341.00	0.00	38,341.00	38,341.00	0.00	38,341.00	0.0%
Special Education Discretionary Grants Child Nutrition Programs		8181	00.00	296,984.00	296,984.00	00.0	330,113.00	330,113.00	11.2%
Child Nutrition Processes		8182	00.00	0.00	0.00	00 0	00:00	0.00	0.0%
		8220	00.00	00:00	0.00	0.00	00:00	0.00	0.0%
Forest Reserve Funds		8260	0.00	00:0	00:0	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	00:0	00.00	00.0	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	780.00	00.00	780.00	780.00	0.00	780.00	0.0%
FEMA		8281	00.00	0.00	00.0	0.00	00:00	00.0	0.0%
Interagency Contracts Between LEAs		8285	00:00	0.00	0.00	00:00	00.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	00 0	00.0	00.0	00:00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected 3010	010	8290		14,715.00	14,715.00		14,715.00	14,715.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs 3025	025	8290		0.00	0.00		0.00	00:0	%0.0
NCLB: Title II, Part A, Teacher Quality 4035	035	8290		3,511.00	3,511.00		3,511.00	3,511.00	0.0%
NCLB: Title III, Immigrant Education Program 4201	201	8290		545.00	545.00		545.00	545.00	0.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

> Dehesa Elementary San Diego County

0.0% 0.0% -35.7% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 8.4% 0.0% 0.0% -6.7% %0.0 0.0% % Diff Column C& F 501.4% 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,613.00 0.00 4,688.00 0.00 0.0 0.00 0.00 0.08 0.00 103,426.00 29,118.00 395,306.00 Total Fund col. D + E E 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,613.00 356,185.00 4,688.00 6,111.00 2015-16 Budget Restricted 回 0.00 0.00 0.00 000 0.00 0.00 39,121.00 00.0 23,007.00 103,426.00 Unrestricted 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 17,198.00 0.0 0.00 0.00 7,289.00 364,778.00 2,613.00 31,201.42 Total Fund col. A + B (C) 2014-15 Estimated Actuals 0.0 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,613.00 0.00 0.00 0.00 7,289.00 325,657.00 0.00 6,123.42 0.00 0.00 0.00 0.00 Restricted ô 0.00 0.00 39,121.00 80 0.00 000 0.00 0.00 17,198.00 25,078.00 Unrestricted ₹ Object Codes 8319 8290 8290 8290 8290 8319 8319 8576 8590 8590 8290 8290 8311 8311 8311 8520 8550 8560 8575 8590 8587 3011-3020, 3026-3199, 4036-4126, 5510 Resource Codes 3500-3699 3700-3799 All Other All Other All Other 4610 6360 6010 6030 4203 6360 6500 6500 7250 Lottery - Unrestricted and Instructional Materials All Other State Apportionments - Current Year All Other State Apportionments - Prior Years After School Education and Safety (ASES) NCLB: Title III, Limited English Proficient School Based Coordination Program NCLB: Title V, Part B, Public Charter Other Subventions/In-Lieu Taxes Mandated Costs Reimbursements Schools Grant Program (PCSGP) Special Education Master Plan Pass-Through Revenues from TOTAL, FEDERAL REVENUE Homeowners' Exemptions Charter School Facility Grant Safe and Drug Free Schools Other State Apportionments Restricted Levies - Other All Other Federal Revenue Other No Child Left Behind OTHER STATE REVENUE Child Nutrition Programs (LEP) Student Program Tax Relief Subventions Technology Education Vocational and Applied ROC/P Entitlement State Sources Current Year Current Year Prior Years Prior Years Description

California Dept of Education SACS Financial Reporting Software - 2015.1.0

		.4							
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
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		00'0	00:0		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	00:0		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	00.0		0.00	00'0	960.0
American Indian Early Childhood Education	7210	8590		0.00	00.0		0.00	00.00	0.0%
Specialized Secondary	7370	8590		00.00	00'0		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	00:0		00.0	0.00	0:0%
Quality Education Investment Act	7400	8590		0.00	0.00		00.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		00.0	0.00		00 0	00'0	%0.0
All Other State Revenue	All Other	8590	205.00	51,312.00	51,517.00	00:0	28,000.00	28,000.00	-45.6%
TOTAL, OTHER STATE REVENUE			42,481.00	57,435.42	99,916.42	126,433.00	34,111.00	160,544.00	60.7%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

0.0% 0.0% 0.0% %0.0 0.0% %0.0 0.0% 0.0% % Diff Column C & F 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% 4.3% 0.0% 0.0% 0.0% 0.0% 0000 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 900 2,500.00 373,830.00 Total Fund col. D + E (F) 0.00 2015-16 Budget Restricted Θ 0.00 0.00 0.00 0.00 0.00 0:00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,500.00 0.00 0.00 0.00 0.00 373,830.00 Unrestricted 0 0.00 0.00 0.00 00'0 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.00 80.0 0.00 0.00 0.00 0.00 2,613.00 373,830.00 0.00 Total Fund col. A + B (C) 2014-15 Estimated Actuals 0.00 0.00 0.0 0.00 0.00 0.0 0.00 0.00 0.00 0.00 0.00 0.08 0.00 0.00 000 0.00 0.00 0.00 0.00 0.00 0.00 Restricted (B) 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 2,613.00 373,830.00 Unrestricted (A) Object Codes 8615 8617 8616 8618 8629 8622 8625 8631 8632 8634 8639 8650 8660 8662 8671 8672 8675 8677 8681 8689 8621 Resource Codes Net Increase (Decrease) in the Fair Value Transportation Fees From Individuals Community Redevelopment Funds Not Subject to LCFF Deduction All Other Fees and Contracts Plus: Misc Funds Non-LCFF Sale of Equipment/Supplies Penalties and Interest from Mitigation/Developer Fees County and District Taxes OTHER LOCAL REVENUE Non-Ad Valorem Taxes Other Restricted Levies Non-Resident Students Supplemental Taxes **Delinquent Non-LCFF** Adult Education Fees Prior Years' Taxes Interagency Services Other Local Revenue Sale of Publications Food Service Sales Other Local Revenue Leases and Rentals Fees and Contracts Unsecured Roll Secured Roll Parcel Taxes All Other Sales of Investments Description Other **Taxes** Interest

Dehesa Elementary San Diego County California Dept of Education SACS Financial Reporting Software - 2015.1.0

			2014	2014-15 Estimated Actuals	s		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
(50%) Adjustment		8691	00'0	00.0	00.0	00:0	00:00	0.00	0.0%
Pass-Through Revenues From Local Sources		7698	0.00	00.00	00.0	00'0	0.00	0:00	0.0%
All Other Local Revenue		8699	14,662.00	00:00	14,662.00	12,000.00	00:00	12,000.00	-18.2%
Tuition		8710	00:00	00:00	00.00	00:00	0.00	0.00	%0:0
All Other Transfers in		8781-8783	00:00	00:00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	0059	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		885,557.00	885,557.00		930,052.00	930,052.00	5.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROCAP Transfers From Districts or Charter Schools	6360	8791		0.00	00.00		0.00	00.0	0.0%
From County Offices	6360	8792		00:00	0.00		00:00	00:00	%0.0
From JPAs	6360	8793		00.00	00.0		00:00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	00:00	0.00	00.0	00:00	0.00	0.00	%0:0
From County Offices	All Other	8792	00.00	00.00	00'0	0.00	00:00	0.00	%0.0
From JPAs	All Other	8793	00:00	0.00	0.00	00:00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	00:00	00:00	00:0	0.0%
TOTAL, OTHER LOCAL REVENUE			391,105.00	885,557.00	1,276,662.00	388,330.00	930,052.00	1,318,382.00	3.3%
TOTAL, REVENUES			1,870,799.00	1,328,930.42	3,199,729.42	1,951,362.00	1,384,957.00	3,336,319.00	4.3%

		2014	2014-15 Estimated Actuals	er.		2048_46 Budast		
						tanna ol-c: 07		
Description Resource Codes	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B	Unrestricted (D)	Restricted	Total Fund col. D + E	% Diff Column
CERTIFICATED SALARIES								5
Certificated Teachers' Salaries	1100	535,771.50	129,433.00	665,204.50	570,808.00	94,877.00	665,685.00	0.1%
Certificated Pupil Support Salaries	1200	0.00	25,500.00	25,500.00	0.00	35,000.00	35,000.00	37.3%
Certificated Supervisors' and Administrators' Salaries	1300	152,738.25	22,005.21	174,743.46	162,500.00	27,500.00	190,000.00	8.7%
Other Certificated Salaries	1900	0.00	2,097.00	2,097.00	0.00	0.00	00:00	-100.0%
TOTAL, CERTIFICATED SALARIES		688,509.75	179,035.21	867,544.96	733,308.00	157,377.00	890,685.00	2.7%
CLASSIFIED SALARIES						į		
Classified Instructional Salaries	2100	57,554.00	48,952.00	106,506.00	35,507.00	71,277.00	106,784.00	0.3%
Classified Support Salaries	2200	191,063.00	4,553.00	195,616.00	166,479.00	26,739.00	193,218.00	-1.2%
Classified Supervisors' and Administrators' Salaries	2300	99,142.00	00:0	99,142.00	114,702,00	00:00	114,702.00	15.7%
Clerical, Technical and Office Salaries	2400	80,000.00	0.00	80,000,00	80,000.00	00:00	80,000.00	0.0%
Other Classified Salaries	2900	5,760.00	1,894.00	7,654.00	7,200.00	00:00	7,200.00	-5.9%
TOTAL, CLASSIFIED SALARIES		433,519.00	55,399.00	488,918.00	403,888.00	98,016.00	501,904.00	2.7%
EMPLOYEE BENEFITS					_			
STRS	3101-3102	72,334.35	13,742.25	86,076.60	78,686.00	16,887.00	95,573.00	11.0%
PERS	3201-3202	49,692.27	6,660.00	56,352,27	41,178.00	10,335.00	51,513.00	-8.6%
OASDI/Medicare/Alternative	3301-3302	41,992.71	6,604.68	48,597.39	40,815.00	9,833.00	50,648.00	4.2%
Health and Welfare Benefits	3401-3402	136,090.00	29,686.88	165,776.88	120,790.84	39,675.00	160,465.84	-3.2%
Unemployment Insurance	3501-3502	589.13	163.27	752,40	268.00	129.00	697.00	-7.4%
Workers' Compensation	3601-3602	28,128.47	4,202.47	32,330.94	25,711.00	4,891.00	30,602.00	-5.3%
OPEB, Allocated	3701-3702	16,692.00	0.00	16,692.00	27,501,00	00:00	27,501.00	64.8%
OPEB, Active Employees	3751-3752	0.00	00'0	0.00	00.00	00.00	00:00	0.0%
Other Employee Benefits	3901-3902	1,316.00	00.0	1,316.00	00.0	00.00	00.0	-100.0%
TOTAL, EMPLOYEE BENEFITS		346,834.93	61,059,55	407,894,48	335,249.84	81,750.00	416,999,84	2.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	23,883.00	24,675.38	48,558.38	2,500.00	6,111.00	8,611.00	-82.3%
Books and Other Reference Materials	4200	1,224.00	0.00	1,224.00	1,770.06	0.00	1,770.06	44.6%
Materials and Supplies	4300	67,761.00	28,962.60	96,723.60	82,550.00	13,847.00	96,397.00	-0.3%

		201	2014-15 Estimated Actuals	s		2015-16 Budget		
Description Resource Codes	Object Codes 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
Noncapitalized Equipment	4400	1,138.00	7,356.00	8,494.00	2,000.00	0.00	2,000.00	-76.5%
Food	4700	0.00	0.00	0.00	00.00	0.00	0.00	%0.0
TOTAL, BOOKS AND SUPPLIES		94,006.00	60,993.98	154,999.98	88,820.06	19,958.00	108,778.06	-29.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	00.0	0.00	00:00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	15,956.00	1,709.00	17,665.00	17,800.00	4,367.00	22,167.00	25.5%
Dues and Memberships	2300	2,071.00	00.00	2,071.00	2,100.00	0.00	2,100.00	1.4%
Insurance	5400 - 5450	10,013.00	0.00	10,013.00	10,000.00	00.00	10,000.00	-0.1%
Operations and Housekeeping Services	2500	69,542.00	0.00	69,542.00	65,990.00	0.00	65,990.00	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements	2600	30,710.00	1,098,053.00	1,128,763.00	28,443.00	1,191,906.00	1,220,349.00	8.1%
Transfers of Direct Costs	5710	00.00	00.0	0.00	0.00	00.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	0.00	00:00	0.00	00'0	00:00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	2800	60,651.00	3,474.00	64,125.00	59,070.00	3,265.00	62,335.00	-2.8%
Communications	2900	12,404:00	00:00	12,404.00	12,450.00	00:00	12,450.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		201,347.00	1,103,236.00	1,304,583.00	195,853.00	1,199,538.00	1,395,391.00	7.0%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

> Dehesa Elementary San Diego County

0.0% 0.0% %0.0 0.0% %0.0 %0.0 0.0% 0.0% 0.0% 0.0% 0.0% 0.0% % Diff Column C& F 0.0% -92.9% 0.0% -92.9% 0.0% %0.0 0.0% 0.0% 0.0% 0.0% 0.0% 0.00 0.00 0.00 0.00 0.00 0.0 0.00 0.00 0.0 800.00 0.00 800.00 8.0 0.0 0.00 0.00 0.00 0.00 0.08 0.00 0.88 8.0 0.00 Total Fund col. D + E (F) 0.00 2015-16 Budget Restricted Œ 0.00 0.00 0.00 0.00 800.00 0.00 800.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 0.00 Unrestricted 冟 0.00 0.00 0.00 0.00 0.00 000 0.00 80.0 0.00 0.00 0.00 0.00 0.0 0.00 0.00 11,334.00 11,334.00 00.0 0.00 0.00 0.00 80.0 0.00 Total Fund col. A + B (C) 2014-15 Estimated Actuals 0.00 0.00 0.00 0.00 000 0.00 0.00 0.00 0.00 0.00 0.00 4,271.00 0.00 0.00 4,271.00 0.00 0.00 8.0 0.00 0.00 0.00 800 0.00 Restricted 0.00 0.00 0.00 0.00 0.00 0.00 7,063.00 7,063.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 Unrestricted 3 7221-7223 7281-7283 Object Codes 6170 6400 7130 7142 7143 6100 6200 7110 7211 7212 7222 7223 6300 6500 7141 7213 7222 7223 7221 7221 Resource Codes All Other 6360 6500 6360 6500 6360 OTHER OUTGO (excluding Transfers of Indirect Costs) Special Education SELPA Transfers of Apportionments Tuition, Excess Costs, and/or Deficit Payments Books and Media for New School Libraries Payments to Districts or Charter Schools Buildings and Improvements of Buildings Tuition for Instruction Under Interdistrict or Major Expansion of School Libraries Transfers of Pass-Through Revenues ROC/P Transfers of Apportionments Other Transfers of Apportionments To Districts or Charter Schools To Districts or Charter Schools To Districts or Charter Schools Payments to County Offices TOTAL, CAPITAL OUTLAY Attendance Agreements **Equipment Replacement** State Special Schools All Other Transfers Payments to JPAs To County Offices To County Offices Land Improvements To County Offices CAPITAL OUTLAY Description To JPAs To JPAs To JPAs Equipment Land

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		2014	2014-15 Estimated Actuals	S		2015-16 Budget		
Description Resource Codes	Object des 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
All Other Transfers Out to All Others	7299	00:0	00.0	0:00	0.00	0.00	0.00	0.0%
Debt Service Debt Service - Interest	7438	0.00	00.0	0.00	0.00	00.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	00.00	0.00	0.00	0.00	00:00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		00.0	00'0	0.00	0.00	00:00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310	(21,096.63)	21,096.63	0.00	(467.00)	467.00	0:00	0.0%
Transfers of Indirect Costs - Interfund	7350	0.00	00:00	0.00	00:00	00.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS	<b>70</b>	(21,096.63)	21,096.63	0.00	(467.00)	467.00	00'0	0.0%
TOTAL, EXPENDITURES		1,750,183.05	1,485,091.37	3,235,274.42	1,757,451.90	1,557,106.00	3,314,557.90	2.5%

July 1 Budget General Fund Unrestricted and Restricted Expenditures by Object

Dehesa Elementary San Diego County

			201	2014-15 Estimated Actuals	8		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	16,104.00	0.00	16,104.00	31,200.00	0.00	31,200.00	93.7%
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	7,330.00	0.00	7,330.00	0.00	00:00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			23,434.00	00'0	23,434.00	31,200.00	00.00	31,200.00	33.1%
INTERFUND TRANSFERS OUT						0			
To: Child Development Fund		7611	00:00	00.00	00.00	00:00	00:00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	00'0	00.0	00'0	00.00	00.0	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	00'0	0.00	00.0	00'0	0.00	0.0%
To: Cafeteria Fund		7616	0.00	00:00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	126,880.00	00.00	126,880.00	63,090.00	00:00	63,090.00	-50.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			126,880.00	00'0	126,880.00	63,090.00	00:00	63,090.00	-50.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	00:00	00'0	0.00	0.00	00'0	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	00.0	00'0	00'0	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	00'0	0.00	00:0	00'0	00.0	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		128	00:0	00.00	0.00	0.00	00.0	00'0	%0.0
Proceeds from Capital Leases		8972	0.00	00:00	00.00	00.0	00.00	00.0	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	00.00	0.00	00.00	00.0	00.00	0.0%
All Other Financing Sources		8979	00.00	0.00	00.00	00:00	0.00	00.00	0.0%

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			2014	2014-15 Estimated Actuals	S		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
(c) TOTAL, SOURCES			00'0	00.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	00.00	0.00	00'0	0.00	0.00	0:0%
All Other Financing Uses		7699	00:00	00'0	0.00	00.00	0.00	0.00	%0.0
(d) TOTAL, USES	-		00:00	00:00	00'0	0.00	00:00	00'0	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,088.28)	16,088.28	0.00	(141,377.00)	141,377.00	0.00	0.0%
Contributions from Restricted Revenues		8990	00:00	00:00	0.00	0.00	00.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,088.28)	16,088.28	0.00	(141,377.00)	141,377.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES	S		(119,534,28)	16,088.28	(103,446.00)	(173,267.00)	141,377.00	(31,890.00)	-69.2%

July 1 B General Unrestricted ar Expenditures

			2014	2014-15 Estimated Actuals	ıls		2015-16 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund cot. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C& F
A. REVENUES									
1) LCFF Sources		8010-8099	1,398,092.00	60,281.00	1,458,373.00	1,397,478.00	64,609.00	1,462,087.00	0.3%
2) Federal Revenue		8100-8299	39,121.00	325,657.00	364,778.00	39,121.00	356,185.00	395,306.00	8.4%
3) Other State Revenue		8300-8599	42,481.00	57,435.42	99,916.42	126,433.00	34,111.00	160,544.00	60.7%
4) Other Local Revenue		8600-8799	391,105.00	885,557.00	1,276,662.00	388,330.00	930,052.00	1,318,382.00	3.3%
5) TOTAL, REVENUES			1,870,799.00	1,328,930,42	3,199,729.42	1,951,362.00	1,384,957.00	3,336,319.00	4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	<u> </u>	853,256.61	1,392,028.31	2,245,284.92	834,804,06	1,439,858,00	2,274,662.06	1.3%
2) Instruction - Related Services	2000-2999	•	306,087.99	30,232.29	336,320.28	281,119.00	33,282.00	314,401.00	-6.5%
3) Pupil Services	3000-3999	<u>-</u> -	128,278.00	28,909.14	157,187.14	118,342.00	40,133.00	158,475.00	0.8%
4) Ancillary Services	4000-4999		00.00	00'0	00.0	00.0	00'0	00.00	%0'0
5) Community Services	5000-5999		0.00	00'0	00'0	0.00	00.0	0.00	0.0%
6) Enterprise	6669-0009		00.00	0.00	0.00	00'0	00.00	00:0	0.0%
7) General Administration	7000-7999	`	227,863.45	21,096.63	248,960.08	329,623.84	467.00	330,090.84	32.6%
8) Plant Services	8000-8999	,	234,697.00	12,825.00	247,522.00	193,563,00	43,366.00	236,929.00	-4.3%
9) Other Outgo	6666-0006	Except 7600-7699	00:00	0.00	0.00	00:0	00'0	00:0	0.0%
10) TOTAL, EXPENDITURES			1,750,183.05	1,485,091.37	3,235,274.42	1,757,451.90	1,557,106.00	3,314,557.90	2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (45 - 819)			120,615.95	(156,160,95)	(35,545.00)	193,910.10	(172,149.00)	21,761.10	-161.2%
D. OTHER FINANCING SOURCES/USES				P E					
1) Interfund Transfers a) Transfers In		8900-8929	23,434.00	00.0	23,434.00	31,200.00	0.00	31,200.00	33.1%
b) Transfers Out		7600-7629	126,880.00	00'0	126,880.00	63,090.00	00'0	63,090.00	-50.3%
2) Other Sources/Uses a) Sources		8930-8979	00:00	00.00	00.0	00'0	0.00	0.00	%0.0
b) Uses		7630-7699	00.00	0.00	0.00	00:0	00.00	0.00	0.0%
3) Contributions		8980-8999	(16,088.28)	16,088.28	0.00	(141,377.00)	141,377.00	0.00	%0:0
4) TOTAL, OTHER FINANCING SOURCES/USES	ES		(119,534.28)	16,088.28	(103,446.00)	(173,267.00)	141,377.00	(31,890.00)	-69.2%

			201	2014-15 Estimated Actuals	sls		2015-16 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)			1,081.67	(140,072.67)	(138.991.00)	20 643.10	(30 272 00)	(10 128 90)	
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance a) As of July 1 - Unaudited		9791	298,215.44	243,547.71	541,763.15	299.297.11	103.475.04	402.772.15	-25.7%
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)		•	298,215.44	243,547.71	541,763.15	299,297.11	103,475.04	402,772.15	-25.7%
d) Other Restatements		9795	0.00	0.00	00:00	00:00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		·	298,215.44	243,547.71	541,763.15	299,297.11	103,475.04	402,772.15	-25.7%
2) Ending Balance, June 30 (E + F1e)			299,297.11	103,475.04	402,772.15	319,940.21	72,703.04	392,643.25	-2.5%
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	00'000'9	0.00	6,000.00	6,000.00	0.00	00'000'9	0.0%
Stores		9712	0.00	0.00	00:00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	00.0	00:0	00.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	00.0	0.00	0.00	0.0%
b) Restricted		9740	0.00	103,475.04	103,475.04	0.00	72,703.04	72,703.04	-29.7%
c) Committed Stabilization Arrangements		9750	0.00	00.0	00.0	00:00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9260	00.00	0.00	0.00	00:0	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object) e) Unassigned/unappropriated		9780	00'0	00'0	0.00	0.00	00.0	0.00	%0.0
Reserve for Economic Uncertainties		9789	293,297.11	0.00	293,297.11	313,940.21	0.00	313,940.21	7.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	00.0	00.0	%0.0

July 1 Budget General Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget	
4510	Indian Education	0.40	0.40	
6230	California Clean Energy Jobs Act	50,428.00	50,428.00	
6500	Special Education	6,712.00	6,712.00	
6512	Special Ed: Mental Health Services	38,091.40	7,319.40	
9010	Other Restricted Local	8,243.24	8,243.24	
Total, Restricted Balance	संed Balance	103.475.04	72.703.04	

## July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

8010-8099 8100-8299	0.00		
	0.00		
8100-8299		0.00	0.0
	0.00	0.00	0.0
8300-8599	0.00	0.00	0.0
8600-8799	384.00	385.00	0.3
	384.00	385.00	0.3
1000-1999	0.00	0.00	0.04
2000-2999	0.00	0.00	0.0
3000-3999	0.00	0.00	0.0
4000-4999	0.00	0.00	0.0
5000-5999	0.00	0.00	0.0
6000-6999	0.00	0.00	0.0
7100-7299, 7400-7499	0.00	0.00	0.0
7300-7399	0.00	0.00	0.0
	0.00	0.00	0.0
	384.00	385.00	0.3
8900-8929	0.00	0.00	0.0
7600-7629	0.00	0.00	0.0
9020 8070	0.00	0.00	0.0
			- 1901
/630-/699	0.00	0.00	0.0
8980-8999	0.00	0.00	0.0
	7100-7299, 7400-7499 7300-7399 8900-8929	7100-7299, 7400-7499 0.00 7300-7399 0.00 0.00 384.00 8900-8929 0.00 7600-7629 0.00	7100-7299, 7400-7499

# July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			384.00	385.00	0.3%
F. FUND BALANCE, RESERVES			301.00	555.55	0,070
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,364.05	127,748.05	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,364.05	127,748.05	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,364.05	127,748.05	0.3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			127,748.05	128,133.05	0.3%
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	1,181.00	1,181.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned				0	
Other Assignments		9780	126,567.05	126,952.05	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%

#### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

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

#### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	0.00	0.00	0.0
Education Protection Account State Aid - Current	Year	8012	0.00	0.00	
State Aid - Prior Years		8019	0.00	0,00	0.0
LCFF Transfers			_		
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0
All Other LCFF Transfers - Current Year	All Other	8091	0,00	0.00	0.0
Transfers to Charter Schools in Lieu of Property T	axes	8096	0.00	0.00	0.0
Property Taxes Transfers		8097	0.00	0.00	0.0
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0
TOTAL, LCFF SOURCES			0,00	0.00	0.0
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0
Special Education Entitlement		8181	0.00	0,00	0.0
Special Education Discretionary Grants		8182	0,00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
NCLB: Title I, Part A, Basic Grants Low-					
Income and Neglected	3010	8290	0.00	0.00	0.0
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	2.22	0.00
			0.00	0.00	0.0
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.09
NCLB: Title III, Limited English Proficient		Į.			
(LEP) Student Program	4203	8290	0.00	0.00	0.0
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4640	8290	2.00	2.00	0.00
Contons drain (1 logiani (1 0001)	4610	Ī	0.00	0.00	0.0
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09

## July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0
Prior Years	6500	8319	0.00	0.00	0.0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	0.00	0.00	0.09
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.09
School Based Coordination Program	7250	8590	0.00	0.00	0.09
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.09
Charter School Facility Grant	6030	8590	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0,00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.09
Healthy Start	6240	8590	0.00	0.00	0.09
Specialized Secondary	7370	8590	0.00	0.00	0.09
Quality Education Investment Act	7400	8590	0.00	0.00	0.09
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.09
All Other State Revenue	All Other	8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

## July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Sale of Publications		8632	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.09
All Other Sales		8639	0,00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	384.00	385.00	0.39
Net Increase (Decrease) in the Fair Value of Investr	nents	8662	0,00	0.00	0.09
Fees and Contracts		-			
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0,00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	0,00	0.00	0.09
All Other Local Revenue		8699	0.00	0.00	0.09
Tuition		8710	0.00	0.00	0.09
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0,00	0.00	0.09
From JPAs	6500	8793	0.00	0.00	0.09
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0,00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			384.00	385.00	0.3%
TOTAL, REVENUES			384.00	385.00	0.3%

#### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0
Other Certificated Salaries		1900	0.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES	***		0.00	0.00	0.0
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.04
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	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0,00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
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	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	_0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0,00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.09
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.05

#### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.09
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.09
Land Improvements		6170	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.09

## July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs	)			:	
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
_			3.33		0.07
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

## July 1 Budget Charter Schools Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT	190		0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds		3038300			
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(e) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0,00	0.0%
OTAL, OTHER FINANCING SOURCES/USES					

### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Function

			2014-15	2015-16	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	
4) Other Local Revenue		8600-8799	384.00	385.00	0.39
5) TOTAL, REVENUES			384.00	385.00	0.39
B. EXPENDITURES (Objects 1000-7999)		:			
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.0
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999	_	0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			384.00	385.00	0.39
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses     Sources		2020 2020			
,		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0,00	0.0%

#### July 1 Budget Charter Schools Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			384.00	385 00	0.3%
F. FUND BALANCE, RESERVES					2 27
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	127,364.05	127,748.05	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			127,364.05	127,748.05	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			127,364.05	127,748.05	0.3%
2) Ending Balance, June 30 (E + F1e)			127,748.05	128,133.05	0.3%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,181.00	1,181.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	126,567.05	126,952.05	0.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		0700			
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Charter Schools Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
6300	Lottery: Instructional Materials	1,181.00	1,181.00
Total, Restr	icted Balance	1,181.00	1,181.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
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	51,117.00	48,514.00	-5.1
5) TOTAL, REVENUES			51,117.00	48,514.00	-5.1
3. EXPENDITURES		_			
1) Certificated Salaries		1000-1999	0.00	0.00	0.0
2) Classified Salaries		2000-2999	40,119.00	44,988.00	12.1
3) Employee Benefits		3000-3999	13,113.00	14,466.00	10.3
4) Books and Supplies		4000-4999	1,822.00	1,600.00	-12.2
5) Services and Other Operating Expenditures		5000-5999	533.00	550.00	3.2
6) Capital Outlay		6000-6999	0.00	0.00	0.0
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			55,587.00	61,604.00	10.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	<del> </del>		(4,470.00)	(13,090.00)	192.8
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers in		8900-8929	0.00	13,090.00	Ne
b) Transfers Out		7600-7629	0.00	0.00	0.0
2) Other Sources/Uses			7.70	0.00	
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0,00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	13,090.00	Ne

#### July 1 Budget Child Development Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,470.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,471.08	1.08	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,471.08	1.08	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,471.08	1.08	-100.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			1.08	1.08	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1.08	1.08	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
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) tovestments		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		
. DEFERRED OUTFLOWS OF RESOURCES		1	3.7		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL RÉVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0
NCLB: Title I, Part A, Basic Grants Low-		i			
Income and Neglected	3010	8290	0.00	0.00	0,0
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0,00	0.00	0.0
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0,00	0.00	0.0
Child Development Apportionments		8530	0.00	0.00	0.0
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0
State Preschool	6105	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
THER LOCAL REVENUE	***			3.00	0.0
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Food Service Sales		8634	0.00	0.00	0.0
Interest		8660	16.00	14.00	
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	-12.59
Fees and Contracts			5.00	0.00	0.09
Child Development Parent Fees		8673	0.00	0,00	0.09
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue			_	0.55	
All Other Local Revenue		8699	51,101.00	48,500.00	-5.19
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			51,117.00	48,514.00	
DTAL, REVENUES	-	_	51,117.00	48,514.00	-5.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.09
Certificated Pupil Support Salaries		1200	0.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0,00	0.09
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.09
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0,00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	40,119.00	44,988.00	12.19
TOTAL, CLASSIFIED SALARIES			40,119.00	44,988.00	12.19
EMPLOYEE BENEFITS				-	
STRS		3101-3102	25.00	0.00	-100.0%
PERS		3201-3202	3,705.00	3,270.00	-11.7%
OASDI/Medicare/Alternative		3301-3302	2,973.00	3,442.00	15.89
Health and Welfare Benefits		3401-3402	5,617.00	6,836.00	21.7%
Unemployment Insurance		3501-3502	20.00	23.00	15.0%
Workers' Compensation		3601-3602	773.00	895.00	15.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,113.00	14,466.00	10.3%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	322.00	100.00	-68.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	1,500.00	1,500.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,822.00	1,600.00	-12.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	0.00	0.00	0.09
Dues and Memberships		5300	0.00	0.00	0.05
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	S	5600	0.00	0,00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0:09
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	33.00	50.00	51.5%
Communications		5900	500.00	500.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		533.00	550.00	3.29
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.09
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	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)			70		
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO	ISTS		0.00	0.00	0.0%
TOTAL, EXPENDITURES			55,587.00	61,604.00	10.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	0.00	13,090.00	Ne
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	13,090.00	Nev
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES		1			
SOURCES					
Other Sources		1			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES		7033	0.00		
CONTRIBUTIONS			0.00	0,00	0.0%
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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	13,090.00	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	51,117.00	48,514.00	-5.19
5) TOTAL, REVENUES			51,117.00	48,514.00	-5.19
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	1	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999	ļ	55,587.00	61,604.00	10.8%
4) Ancillary Services	4000-4999		0.00	0,00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			55,587.00	61,604.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)  D. OTHER FINANCING SOURCES/USES	<u> </u>		(4,470,00)	(13,090.00)	192.8%
Interfund Transfers     a) Transfers In		8900-8929	0.00	13,090.00	New New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	13,090.00	Nev

#### July 1 Budget Child Development Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,470.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,471.08	1.08	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,471.08	1.08	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,471.08	1.08	-100.0%
2) Ending Balance, June 30 (E + F1e)			1.08	1.08	0.0%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1.08	1.08	0.0%
e) Unassigned/Unappropriated					NE BELL
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

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

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	48,060.00	48,549.00	1.09
3) Other State Revenue		8300-8599	3,298.00	3,334.00	1,19
4) Other Local Revenue		8600-8799	19,876.00	19,650.00	-1.19
5) TOTAL, REVENUES			71,234.00	71,533.00	0.49
B. EXPENDITURES		-10 000			
1) Certificated Salaries		1000-1999	0.00	0.00	0.09
2) Classified Salaries		2000-2999	25,365.00	25,456,00	0.49
3) Employee Benefits		3000-3999	8,691.00	12,013,00	38.2%
4) Books and Supplies		4000-4999	46,729.00	48,100.00	2.9%
5) Services and Other Operating Expenditures		5000-5999	4,809.00	1,750.00	-63.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			85,594.00	87,319.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - 89)			(14,360.00)	(15,786.00)	9.9%
O. OTHER FINANCING SOURCES/USES			(14,566.66)	(13,766.00)	9.9%
Interfund Transfers     a) Transfers in		8900-8929	14,361.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,361.00	0.00	-100.0%

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	(15,786.00)	-1578700.0%
F. FUND BALANCE, RESERVES		:			
1) Beginning Fund Balance			ľ		
a) As of July 1 - Unaudited		9791	63,377.81	16,591.31	-73.8%
b) Audit Adjustments		9793	(46,787.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,590.31	16,591.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,590.31	16,591.31	0.0%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     Managementable			16,591,31	805.31	-95.1%
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	16,591.31	805.31	-95.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.00
			0.00	00,0	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

escription I	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash     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		
DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
S) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
FUND EQUITY					
Ending Fund Balance, June 30					

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	48,060.00	48,549.00	1.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			48,060.00	48,549.00	1.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	3,298.00	3,334.00	1.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,298.00	3,334.00	1.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	19,720,00	19,500.00	-1.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	156.00	150.00	-3.8%
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				İ	
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,876.00	19,650.00	-1.1%
TOTAL, REVENUES			71,234.00	71,533.00	0.4%

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	25,365.00	25,456.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,365.00	25,456.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,769.00	3,016.00	8.9%
OASDI/Medicare/Alternative		3301-3302	1,801.00	1,947.00	8.1%
Health and Welfare Benefits		3401-3402	3,659.00	6,530.00	78.5%
Unemployment Insurance		3501-3502	26.00	13.00	-50.0%
Workers' Compensation		3601-3602	436.00	507.00	16.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,691.00	12,013.00	38.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	750.00	600.00	-20.0%
Noncapitalized Equipment		4400	400.00	500.00	25.0%
Food		4700	45,579.00	47,000.00	3.1%
TOTAL, BOOKS AND SUPPLIES			46,729.00	48,100.00	2.9%

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURE	S				
Subagreements for Services		5100	0.00	0.00	0.09
Travel and Conferences		5200	150.00	150.00	0.09
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services		5500	2,000.00	0.00	-100.09
Rentals, Leases, Repairs, and Noncapitalized Improver	nents	5600	2,350.00	1,600.00	-31.9%
Transfers of Direct Costs		5710	0,00	0.00	0.09
Transfers of Direct Costs - Interfund		5750	0,00	0.00	0.09
Professional/Consulting Services and Operating Expenditures		5800	309.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPE	NDITURES		4,809.00	1,750.00	-63.6%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.09
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0,00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Cos	ts)				
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indire	ct Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIREC	T COSTS		0.00	0.00	0.0%
OTAL, EXPENDITURES			85,594.00	87,319.00	2.0%

#### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	14,361.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			14,361.00	0.00	-100.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of		2727.2040.25			
Lapsed/Reorganized LEAs  Long-Term Debt Proceeds		8965	0.00	0.00	0.09
Proceeds from Capital Leases		5072			0.00
		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES			0.00	0.00	0.0%
				15	
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			14,361.00	0.00	-100.0%

## July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	48,060.00	48,549.00	1.0%
3) Other State Revenue		8300-8599	3,298.00	3,334.00	1.19
4) Other Local Revenue		8600-8799	19,876.00	19,650.00	-1.19
5) TOTAL, REVENUES			71,234.00	71,533,00	0.49
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	1	0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		83,594.00	87,319.00	4.5%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0,00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		2,000.00	0.00	-100.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES		- 40	85,594.00	87,319.00	2.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(14,360.00)	(15,786,00)	9.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		2000 2000	44 994 99		404.00
		8900-8929	14,361.00	0.00	-100.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			14,361.00	0.00	-100.09

### July 1 Budget Cafeteria Special Revenue Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1.00	(15,786.00)	-1578700.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	63,377.81	16,591.31	-73.8%
b) Audit Adjustments		9793	(46,787.50)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			16,590.31	16,591.31	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,590.31	16,591.31	0.0%
2) Ending Balance, June 30 (E + F1e)			16,591.31	805.31	-95.1%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	16,591.31	805.31	-95.1%
c) Committed					
Stabilization Arrangements  Other Commitments (by Resource/Object)		9750 9760	0.00	0.00	0.0%
W New York Control of the Control of		9760	0.00	0.00	0.0%
<ul> <li>d) Assigned</li> <li>Other Assignments (by Resource/Object)</li> </ul>		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,591.31	805.31
Total, Restr	icted Balance	16,591.31	805.31

#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes Obje	ect Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	80	10-8099	0.00	0.00	0.09
2) Federal Revenue	810	00-8299	0.00	0.00	0.09
3) Other State Revenue	83	00-8599	0.00	0.00	0.09
4) Other Local Revenue	860	00-8799	350,00	325.00	-7.19
5) TOTAL, REVENUES			350.00	325.00	-7.15
3. EXPENDITURES					
1) Certificated Salaries	100	00-1999	0,00	0.00	0.09
2) Classified Salaries	200	00-2999	0.00	0.00	0.09
3) Employee Benefits	300	00-3999	0.00	0.00	0.09
4) Books and Supplies	400	00-4999	3,456.00	3,500.00	1.39
5) Services and Other Operating Expenditures	500	00-5999	43,938.00	65,000.00	47.99
6) Capital Outlay	600	00-6999	0.00	0.00	0.09
Other Outgo (excluding Transfers of Indirect Costs)		00-7299, 00-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	730	00-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			47,394.00	68,500.00	44.59
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES	· · · · · · · · · · · · · · · · · · ·		(47,044.00)	(68,175.00)	44.99
		Ì			
Interfund Transfers     a) Transfers In	890	00-8929	0.00	0.00	0.0%
b) Transfers Out	760	00-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		30-8979	0.00	0.00	0.09
b) Uses	763	30-7699	0.00	0.00	0.09
3) Contributions	898	80-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			_0,00	0.00	0.09

#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(SP)		(47,044.00)	(68,175.00)	44.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,258.80	107,214.80	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,258.80	107,214.80	-30,5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		,	154,258.80	107,214.80	-30.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     Nonspendable			107,214.80	39,039.80	-63.6%
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	107,214.80	39,039.80	-63.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

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#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	350.00	325.00	-7.1%
Net Increase (Decrease) in the Fair Value of Investments	i	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350.00	325.00	-7.1%
TOTAL, REVENUES		0.000	350.00	325.00	-7.1%

#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0
Other Classified Salaries		2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0
PERS		3201-3202	0.00	0.00	
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0
Unemployment Insurance		3501-3502	0.00	0.00	0.0
Workers' Compensation		3601-3602	0.00	0.00	0,0
OPEB, Allocated		3701-3702	0.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0
OOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	0.00	0.00	0.0
Noncapitalized Equipment		4400	3,456.00	3,500.00	1.3
TOTAL, BOOKS AND SUPPLIES			3,456.00	3,500.00	1,3

#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0,00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts	5600	43,938.00	65,000.00	47.9%
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%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		43,938.00	65,000.00	47.9%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)		i			
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%
FOTAL, EXPENDITURES			47,394.00	68.500.00	44.5%

#### July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS			20		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT	700		0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources		İ			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0,00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

## July 1 Budget Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
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	350.00	325.00	-7.15
5) TOTAL, REVENUES	- X		350.00	325.00	-7.19
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999	į	0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		47,394.00	68,500.00	44.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			47,394.00	68,500.00	44.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(47,044.00)	(68,175.00)	44.9%
OTHER FINANCING SOURCES/USES					
Interfund Transfers     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					0.07
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES	27		0.00	0.00	0,0%

## July 1 Budget Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,044.00)	(68,175.00)	44.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	154,258.80	107,214.80	-30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			154,258.80	107,214.80	-30.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			154,258.80	107,214.80	-30.5%
2) Ending Balance, June 30 (E + F1e)			107,214.80	39,039.80	-63.6%
Components of Ending Fund Balance		ĺ			
a) Nonspendable     Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	107,214.80	39,039.80	-63.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

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

# 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
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	2,414.00	140.00	-94.2%
5) TOTAL, REVENUES		2,414.00	140.00	-94.2%
B. EXPENDITURES	7,4181			
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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)  O. OTHER FINANCING SOURCES/USES		2,414.00	140.00	-94.2%
Interfund Transfers     a) Transfers in	8900-8929	45,000.00	50,000.00	11.1%
b) Transfers Out	7600-7629	23,434.00	31,200.00	33.1%
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		21,566.00	18,800.00	-12.8%

# 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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,980.00	18,940.00	-21.0%
F. FUND BALANCE, RESERVES					2,.07
Beginning Fund Balance     a) As of July 1 - Unaudited		0704	400 000 00	£40,000,00	
		9791	492,288.86	516,268.86	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,288.86	516,268.86	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,288.86	516,268.86	4.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			516,268.86	535,208.86	3.7%
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	516,268.86	535,208.86	
CHARTER SCHOOL UNCERTAINTIES	0000	9780		5,208.86	3.7%
CHARTER SCHOOL UNCERTAINTIES	0000	9780	516,268.86	0,200.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

## 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
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
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		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

#### 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
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	2,414.00	140.00	-94.2%
Net Increase (Decrease) in the Fair Value of Investments	<b>;</b>	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,414.00	140.00	-94.2%
TOTAL, REVENUES			2,414.00	140.00	-94.2%

## 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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	45,000.00	50,000.00	11.19
(a) TOTAL, INTERFUND TRANSFERS IN			45,000.00	50,000.00	11.19
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	16,104.00	31,200.00	93.7%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,330.00	0.00	-100.09
(b) TOTAL, INTERFUND TRANSFERS OUT			23,434.00	31,200,00	33,19
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		8	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
FOTAL, OTHER FINANCING SOURCES/USES					

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	2,414.00	140.00	-94.29
5) TOTAL, REVENUES	4		2,414.00	140.00	-94.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0:0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			2,414.00	140.00	-94.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	45,000.00	50,000.00	11,1%
b) Transfers Out		7600-7629	23,434.00	31,200.00	33.1%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			21,566.00	18,800.00	12.8%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		- W 18	23,980.00	18,940.00	-21.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	492,288.86	516,268.86	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,288.86	516,268.86	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,288.86	516,268.86	4.9%
2) Ending Balance, June 30 (E + F1e)			516,268.86	535,208.86	3.7%
Components of Ending Fund Balance a) Nonspendable					A CREEK LINE
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0,00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	516,268.86	535,208.86	3.7%
CHARTER SCHOOL UNCERTAINTIES	0000	9780	5	535,208.86	
CHARTER SCHOOL UNCERTAINTIES	0000	9780	516,268.86		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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

#### 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
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	10.00	25.00	150.0%
5) TOTAL, REVENUES		10.00	25.00	150.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		10.00	25.00	150.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	67,519.00	0.00	-100.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses     Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0,00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		67,519.00	0.00	-100.0%

# 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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			67,529 00	25.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance     a) As of July 1 - Unaudited		9791	0.00	67,529.00	New
					-/-
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	67,529.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	67,529.00	New
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			67.529.00	67,554.00	0.0%
a) Nonspendable     Revolving Cash		9711	0.00	0.00	0.000
					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	67,529.00	67,554.00	0.0%
Retiree Benefits (OPEB)	0000	9780	67,	,554.00	
Retiree Benefits (OPEB)	0000	9780	67,529.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### 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
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) in Banks		9120	0,00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES	0		0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30					
(G9 + H2) - (I6 + J2)			0.00		

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

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	10.00	25.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10.00	25.00	150.0%
TOTAL, REVENUES			10.00	25.00	150.0%

#### 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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	67,519.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			67,519.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
SOURCES Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		7037	0.00	0.00	0.0%
CONTRIBUTIONS			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%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			67,519.00	0.00	-100.0%

# July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.04
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	10.00	25.00	150.0
5) TOTAL, REVENUES			10.00	25.00	150.0
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	ļ	0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.0
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			10.00	25.00	150.09
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	67,519.00	0.00	-100.09
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		, 555-7525	0.00	Ų.00	0.07
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USE	S	10000000	67,519.00	0.00	-100.09

#### July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Function

b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b) Restricted c) Committed	791 793 795	0.00 0.00 0.00 0.00 0.00 0.00	25.00 67,529.00 0.00 67,529.00 0.00 67,529.00 67,554.00	
1) Beginning Fund Balance  a) As of July 1 - Unaudited  b) Audit Adjustments  c) As of July 1 - Audited (F1a + F1b)  d) Other Restatements  e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance  a) Nonspendable  Revolving Cash  Stores  Prepaid Expenditures  All Others  b) Restricted  c) Committed	793 67,	0.00 0.00 0.00 0.00 0.529.00	0.00 67,529.00 0.00 67,529.00 67,554.00	0.0% New 0.0%
a) As of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b) Restricted c) Committed	793 67,	0.00 0.00 0.00 0.00 0.529.00	0.00 67,529.00 0.00 67,529.00 67,554.00	0.0% New 0.0%
b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b) Restricted c) Committed	793 67,	0.00 0.00 0.00 0.00 0.529.00	0.00 67,529.00 0.00 67,529.00 67,554.00	0.0% New 0.0%
c) As of July 1 - Audited (F1a + F1b)  d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b) Restricted c) Committed	795 67,	0.00 0.00 0.00 .529.00	67,529.00 0.00 67,529.00 67,554.00	0.0% New
d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b) Restricted c) Committed	711	0.00	0.00 67,529.00 67,554.00	0.0% New
e) Adjusted Beginning Balance (F1c + F1d)  2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance a) Nonspendable Revolving Cash  Stores  Prepaid Expenditures All Others  b) Restricted c) Committed	711	0.00	67,529.00 67,554.00	New
2) Ending Balance, June 30 (E + F1e)  Components of Ending Fund Balance a) Nonspendable Revolving Cash  Stores Prepaid Expenditures All Others b) Restricted c) Committed	711	,529.00	67,554.00	New 0.0%
Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Expenditures All Others b) Restricted c) Committed	711			0.0%
a) Nonspendable Revolving Cash Stores  Prepaid Expenditures  All Others  b) Restricted  c) Committed		0:00		
Revolving Cash  Stores  Prepaid Expenditures  All Others  b) Restricted  c) Committed		0:00	STATE OF THE PARTY	
Prepaid Expenditures S All Others S b) Restricted S c) Committed	712	ACCUPANT DESIGNATION AND LOCATION AND	0.00	0.0%
All Others  b) Restricted  c) Committed		0.00	0.00	0.0%
b) Restricted c) Committed	713	0.00	0.00	0.0%
c) Committed	719	0.00	0.00	0.0%
	740	0.00	0.00	0.0%
Stabilization Arrangements				
	750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)	760	0.00	0.00	0.0%
d) Assigned				
		,529.00	67,554.00	0.0%
	780	67,554	4.00	
Retiree Benefits (OPEB) 0000 9	780 <i>67,529.00</i>			
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	789	0.00	0.00	0.0%
	790	0.00	0.00	0.0%

### July 1 Budget Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

2014-15	2015-16	
Estimated Actuals	Budget	
•		
0.00	0.00	
	Estimated Actuals 0.00	

#### July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0,00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,923.00	8,500.00	-28.7%
5) TOTAL, REVENUES			11,923.00	8,500,00	-28.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0,00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,287.00	3,200.00	-86.8%
6) Capital Outlay		6000-6999	1,661,469.00	2,568,893.00	54.6%
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			1,685,756.00	2,572,093.00	52.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,673,833.00)	(2,563,593.00)	53.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%

#### July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,673,833.00)	(2,563,593.00)	53.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,190,638.01	2,563,592.51	-38.8%
b) Audit Adjustments		9793	46,787.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)		ļ	4,237,425.51	2,563,592.51	-39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,237,425.51	2,563,592.51	-39.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance			2,563,592.51	(0.49)	-100.0%
a) Nonspendable		0744	0.00	0.00	
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	2,563,592.51	0.00	-100.0%
d) Assigned					
Other Assignments		9780	0.00	(0.49)	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120			
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		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Uneamed Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES			0.00		
		0000	0.00		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY		ĺ			
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

#### July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.09
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.09
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
OTHER LOCAL REVENUE		į			
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	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.09
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	0.09
Interest		8660	11,923.00	8,500.00	-28.79
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.09
Other Local Revenue				1.201	
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			11,923.00	8,500.00	-28.79
OTAL, REVENUES			11,923.00	8,500.00	-28.79

#### July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes Object Code	2014-15 es Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0
Other Classified Salaries	2900	0.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0
MPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0
PERS	3201-3202	0.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0
Unemployment Insurance	3501-3502	0.00	0.00	0.0
Workers' Compensation	3601-3602	0.00	0.00	0.0
OPEB, Allocated	3701-3702	0.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0
OOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.0
TOTAL BOOKS AND SUPPLIES		0.00	0,00	0.0
ERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	_ 0,0
nsurance	5400-5450	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvement	s 5600	0.00	0.00	0.6
Transfers of Direct Costs	5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0

#### July 1 Budget Building Fund Expenditures by Object

Description F	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	24,287.00	3.200.00	-86.8%
- '					
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		24,287.00	3,200.00	-86.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,661,469.00	2,568,893.00	54.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,661,469.00	2,568,893.00	54.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TÖTAL, EXPENDITURES			1,685,756.00	2,572,093.00	52.6%

#### July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To State School Building Fund/			5XE-8		
County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0

#### July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.09
Proceeds from Sale/Lease-					
Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
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	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.07
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%
FOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

### July 1 Budget Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,923.00	8,500.00	-28.7%
5) TOTAL, REVENUES			11,923,00	8,500.00	-28.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999	1	0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,685,756.00	2,572,093.00	52.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,685,756.00	2,572,093.00	52.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,673,833.00)	(2,563,593,00)	53.2%
D. OTHER FINANCING SOURCES/USES	***		(1,010,000,000)	(2,303,393.00)	55.2%
Interfund Transfers     a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0,00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

#### July 1 Budget Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,673,833,00)	(2,563,593.00)	53.2%
F. FUND BALANCE, RESERVES				2000	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,190,638.01	2,563,592.51	-38.8%
b) Audit Adjustments		9793	46,787.50	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			4,237,425.51	2,563,592.51	-39.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,237,425.51	2,563,592.51	-39.5%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			2,563,592.51	(0.49)	-100.0%
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			FILE AND BEAUTY		
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	2,563,592.51	0,00	-100.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	(0.49)	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

#### July 1 Budget Building Fund Exhibit: Restricted Balance Detail

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

Description	Resource Codes Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	503,379.00	3,000.00	-99.49
5) TOTAL REVENUES		503,379.00	3,000.00	-99.49
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	50,238.00	45,000.00	-10.49
6) Capital Outlay	6000-6999	0.00	590,000.00	Nev
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.09
9) TOTAL EXPENDITURES		50,238.00	635,000.00	1164.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		453,141.00	(632,000.00)	-239.5%
D. OTHER FINANCING SOURCES/USES		455,141,00	(032,000.00)	-238.37
1) Interfund Transfers	-			
a) Transfers In	8900-8929	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.09
Other Sources/Uses    a) Sources	8930-8979	0.00	0,00	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES	0300-0333	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			453,141.00	(632,000.00)	-239.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,620.56	633,761.56	250.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,620.56	633,761.56	250.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,620.56	633,761.56	250.9%
2) Ending Balance, June 30 (E + F1e)			633,761.56	1,761.56	-99.7%
Components of Ending Fund Balance					(1000000
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Vesciania Cezii		3/11	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	633,761.56	0.00	-100.0%
d) Assigned Other Assignments		9780	0.00	1,761.56	New
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasur	гу	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		
1. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL LIABILITIES			0.00		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0,00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.09
All Other State Revenue		8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
THER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0,0%
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
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	0.09
Interest		8660	1,209.00	1,000.00	-17.39
Net Increase (Decrease) in the Fair Value of Investments	3	8662	0.00	0.00	0.09
Fees and Contracts					
Mitigation/Developer Fees		8681	0.00	0.00	0.09
Other Local Revenue			-		
All Other Local Revenue		8699	502,170.00	2,000.00	-99.69
All Other Transfers In from All Others		8799	0.00	0.00	
TOTAL, OTHER LOCAL REVENUE			503,379.00	3,000.00	-99.49
OTAL, REVENUES			503,379.00	3,000.00	-99.49

#### July 1 Budget Capital Facilities Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	_0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0,00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0,00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS	0002		0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description Resource Code	s Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
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	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	50,238.00	45,000.00	-10.4%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		50,238.00	45,000.00	-10.4%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	590,000.00	Nev
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	590,000.00	Nev
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	0.00	0.00	0.0%
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	_0.0%

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Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES		33 31 33 3		.57 - 55	
SOURCES					
Proceeds Proceeds from Sale/Lease-					
Purchase of Land/Buildings Other Sources		8953	0.00	0.00	0.0
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					NV.See
Proceeds from Certificates of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES				3333	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES		1	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

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#### July 1 Budget Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.04
2) Federal Revenue		8100-8299	0.00	0.00	0.09
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	503,379.00	3,000.00	-99.4
5) TOTAL, REVENUES			503,379.00	3,000.00	-99.4
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.04
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		50,238.00	635,000.00	1164.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL EXPENDITURES			50,238.00	635,000.00	1164.09
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			453,141.00	(632,000.00)	-239.5%
O. OTHER FINANCING SOURCES/USES					
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.05
b) Uses		7630-7699	0.00	0,00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09

### July 1 Budget Capital Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			453,141.00	(632,000.00)	-239.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	180,620.56	633,761.56	250.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,620.56	633,761.56	250.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,620.56	633,761.56	250.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			633,761.56	1,761.56	-99.7%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0,00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	633,761.56	0.00	-100.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	1,761.56	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	- And T	9790	0.00	0.00	0.0%

#### July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

		2014-15	2015-16
Resource	Description	Estimated Actuals	
Total, Restrict	ed Balance	0.00	0.00

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

Description	Resource Codes Object Code	2014-15 s Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.09
3) Other State Revenue	8300-8599	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	22.00	25.00	13.69
5) TOTAL, REVENUES		22.00	25.00	13.6%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.09
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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		22.00	25.00	13.6%
D. OTHER FINANCING SOURCES/USES	West Western			
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	_0.09
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%
3) Contributions	8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22.00	25.00	13.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,407.58	7,429.58	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,407.58	7,429.58	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,407.58	7,429.58	0.3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     Nonspendable			7,429.58	7,454.58	0.3%
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	7,429.58	7,454.58	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%

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

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.0
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0
OTHER STATE REVENUE					
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.09
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0
All Other State Revenue	All Other	8590	0.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0
Leases and Rentals		8650	0.00	0.00	0.0
Interest		8660	22.00	25.00	13.69
Net Increase (Decrease) in the Fair Value of Investment	ents	8662	0.00	0.00	0.09
Other Local Revenue		_			
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	0.00	0.00	0.05
TOTAL, OTHER LOCAL REVENUE			22.00	25.00	13.69
OTAL, REVENUES			22.00	25.00	13.69

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0,00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS		_			
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.09
DASDI/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	0.09
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
OOKS AND SUPPLIES		×			
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

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

Description	Resource Codes Object Code	2014-15 es Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	s 5600	0.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and	5000			
Operating Expenditures	5800	0.00	0.00	0.09
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	0.00	0.00	0.09
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.09
Land Improvements	6170	0.00	0.00	0.09
Buildings and Improvements of Buildings	6200	0.00	0.00	0.09
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.09
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
Transfers of Pass-Through Revenues				
To Districts or Charter Schools	7211	0.00	0.00	0.09
To County Offices	7212	0.00	0.00	0.0%
To JPAs	7213	0.00	0.00	0.09
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	0.00	0.00	0.09
			17.5	

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

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS	3 - P3				
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 (8 - b + c - d + e)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0,00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22.00	25.00	13.6%
5) TOTAL, REVENUES			22.00	25.00	13.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999	]	0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0,00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)  D. OTHER FINANCING SOURCES/USES			22.00	25.00	13.6%
Interfund Transfers     a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses    a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22.00	25.00	13,6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,407.58	7,429.58	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,407.58	7,429.58	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,407.58	7,429.58	0.3%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			7,429.58	7,454.58	0.3%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0,00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	7,429.58	7,454.58	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%

### July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

2014-15	2015-16
Estimated Actuals	Budget
	_
0.00	0.00
	Estimated Actuals

# 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
A. REVENUES				
1) LCFF Sources	8010-8099	0.00	0.00	0.09
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	109,310.00	109,310.00	0.0
5) TOTAL REVENUES		109,310.00	109,310,00	0.04
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.09
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
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	168,317.00	109,310.00	-35.1
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0
9) TOTAL, EXPENDITURES		168,317.00	109,310.00	-35.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9)		(59,007.00)	0.00	-100.09
O. OTHER FINANCING SOURCES/USES				
Interfund Transfers     a) Transfers In	8900-8929	0.00	0.00	0.0
b) Transfers Out	7600-7629	0.00	0.00	0.09
2) Other Sources/Uses				
a) Sources	8930-8979	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0,09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	_0.09

### 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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,007.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				1	
a) As of July 1 - Unaudited		9791	159,819.00	100,812.00	-36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,819.00	100,812.00	-36 9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,819.00	100,812.00	-36.9%
2) Ending Balance, June 30 (E + F1e)		-	100,812.00	100,812.00	0.0%
Components of Ending Fund Balance		[			
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0:0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0,00	0.0%
Other Commitments		9760	100,812.00	100,812.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			UST IER IS		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### 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
G. ASSETS					
Cash     a) in County Treasury		9110	0.00		
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		
a) 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		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL DEFERRED OUTFLOWS			0.00		
LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
C. FUND EQUITY					
Ending Fund Balance, June 30					

## 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
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0,00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.09
Other Local Revenue County and District Taxes Voted Indebtedness Levies			22		
Secured Roll		8611	109,310.00	109,310.00	0.09
Unsecured Roll		8612	0.00	0.00	0.09
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF					
Taxes		8629	0.00	0.00	0.09
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	•	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0,0%
TOTAL, OTHER LOCAL REVENUE			109,310.00	109,310.00	0.0%
OTAL, REVENUES			109,310.00	109,310.00	0.0%

### July 1 Budget Bond Interest and Redemption Fund Expenditures by Object

			7	,	
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service			i		
Bond Redemptions		7433	0.00	0.00	0.09
Bond Interest and Other Service Charges		7434	168,317.00	109,310.00	-35.19
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		168,317.00	109,310.00	-35.1%
TOTAL, EXPENDITURES			168,317.00	109,310,00	-35.19

# 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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0
OTHER SOURCES/USES					
SOURCES		- 1			
				= 1	
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0
All Other Financing Sources		8979	0.00	0.00	0.0
(c) TOTAL, SOURCES			0.00	0.00	0.0
USES					
Transfers of Funds from			0.00	000588	
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	0.04
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	
(e) TOTAL, CONTRIBUTIONS		0330	0.00	0.00	0.09
19 19 11 SONTHING TONG	3376-3310		0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES			8532		
(a-b+c-d+e)			0.00	0.00	0.0

# July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	109,310.00	109,310.00	0.09
5) TOTAL, REVENUES			109,310.00	109,310.00	0.0
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	168,317,00	109,310.00	-35.1%
10) TOTAL EXPENDITURES			168,317.00	109,310.00	-35.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(59,007.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses     a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

# July 1 Budget Bond Interest and Redemption Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(59,007.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	159,819.00	100,812.00	-36.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			159,819.00	100,812.00	-36.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			159,819.00	100,812.00	-36.9%
Ending Balance, June 30 (E + F1e)     Components of Ending Fund Balance     a) Nonspendable			100,812.00	100,812.00	0.0%
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0,00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0,00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	100,812.00	100,812.00	0.0%
d) Assigned Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated			SOR AUTO		
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

### July 1 Budget Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

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

Target Floor Applied Formula: Target or Floor Remaining Need after Gap (animustonal only) Current Year Gap Funding Economic Recovery Target Additional State Aid Total Phase-In Entitlement Total Phase-In Entitlement  Local Revenue Sources: 8011 - State Aid Sand - EPA 8002 - EPA 8003 - Phopenty Taxes 8021 to 8048 - Property Taxes 8021 to 8048 - Property Taxes Phonenty Taxes		Dehesa Elemen	Dehesa Elementary (68049) - Dehesa School District	haes Cohon Diete	The real Property lies and the least lies and the lies and the least lies and the least lies and the least lies and the least lies and the lies and the least lies and the least lies and the least lies and the least lies and the least lies an			
informational only) Kes				HERO PONDO DEST	5		Control State of the last of t	and the second second second
informational only)  Ixes  Taxes		The second second	Commence of Landing	la de la companya de	The state of the s			
informational only)  IXES  BACES		2013.14	2014-15	2015.16	20100	2017 10	And and	
informational only) titles faces	ľ	ж	. 1	ш	Ш	۰l	2018-19	2019-20
Feformational only) Wes	^	1,760,520 \$	1,565,656 \$	1,499,037 \$	1,521,799 \$	1,557,831 \$	1,600,596 \$	1,600,596
Performational only) IXES BACES		1,330,135	1,243,004	1,282,586	1,397,478	1,426,956	1,461,546	1,477,273
informational only) M68 Eaxes		FLOOR	FLOOR	FLOOR	FL00R	FLOOR	FLOOR	FLOOR
жее Биез		378,732	228,599	101,559	94,844	96.285	123.323	123 323
кев Гахез		51,653	94,053	114,892	29,477	34,590	15,727	•
кез					•		•	•
кез		- 1		٠		•		,
кез	40	1,381,788 \$	\$ 720,755,1	1,397,478 \$	1,426,955 \$	1,461,546 \$	1,477,273 \$	1,477,273
ines Taxes		Compo	Components of LCFF By Object Code	biect Code	000000000000000000000000000000000000000	The state of the s	Charles and Control of the Control	
ines Taxes	2012-13	2013-14	2014-15	2015-16	2016-17	2017.18	2018.10	2018.70
11 - Fair Share 11 1.8 8590 - Calegoricals 12 - ERA - Calegoricals cal Revenue Sources: 3021 to 8048 - Property Taxes 3095 - In-Leu of Property Taxes ment of anyeling and sonemy Taxes	805,491 \$	1.096.708 \$	1.086.024 \$	1.152.225 \$	1 190 591 \$	1 234 671 \$	1 242 131 6	1 A2C ACC
11 & 8590 - Categoricals 112 - EPA 123 - EPA 130 - Cat Revenue Sources: 3021 to 0048 - Property Taxes 3096 - In-Lieu of Property Taxes poetry Taxes pel of th view			-					,
112 - EPA cal Revenue Sources: 8021 to 8048 - Property Taxes 8096 - In-Lieu of Property Taxes net of of in-lieu	261,441	March 18 Co.	STATE SALVANIA	THE RESIDENCE OF THE PERSON NAMED IN	STATISTICS OF THE PARTY NAMED IN	STATE OF THE PERSON	THE REAL PROPERTY.	A STATE OF THE PERSON NAMED IN
cal Revenue Sources: 8021 to 8048 - Property Taxes 8036 - In-Lieu of Property Taxes noesty Taxes net of in-lieu	239,003	225,740	208,192	204,445	195,556	186,667	93,334	
8050 - In-Lieu of Property Taxes coenty Taxes net of in-lieu		2						
operty Taxes nel of in-lieu		757,741	692,422	692,422	692,422	692,422	692,422	692,422
DOMEST DE DI DI-DELL		(698,401)	(649.581)	(651,614)	(651,614)	(651,614)	(651,614)	(651,614)
TOTAL FINDING	1 272 133 6	1 301 700 6	42,841					40,808
	1	1	ч.	1,337,676 5	1,426,933 \$	1,461,546 5	1,477,273 \$	1,477,273
to LOFF Funding	· 45	. 01						
		Sum	Summary of Student Population	pulation	The second second	THE PERSON NAMED IN		
		2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Unduplicated Pupil Population								
Agency Unduplicated Pupil Count		108.00	96.00	96.00	96.00	96.00	96.00	96.00
COE Unduplicated Pupil Count		18 A		•	•	•	•	٠
Total Unduplicated pupil Count		108.00	96.00	96.00	96.00	96.00	96.00	96.00
Rolling * Supplemental Grant		51,4300%	52.1700%	\$2.1700%	52.1700%	52.1700%	52.1700%	52.1700%
Rolling 👫 Concentration Grant		51.4300%	52.1700%	52.1700%	52.1700%	52.1700%	52.1700%	52.1700%
FUNDED ADA								
Adjusted Base Grant ADA		Prior Year	Prior Year	Current Year	Current Year	Current Year	Current Year	Current Year
Grades TK-3		109.35	92.91	82.00	82.00	82.00	82.00	82.00
Grades 4-5		68.98	54.01	62.27	62.27	62.27	62.27	62.27
Grades 7-8		28.57	34.35	27.82	27.82	27.82	27.82	27.82
Grades 9-12	J			•	•		•	1
Total Adjusted Base Grant ADA		206.90	181.27	172.09	172.09	172.09	172.09	172.09

	Minkm	um Proportionality Perce	intage (MPP)	THE REAL PROPERTY.	The second second		The second second
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Lurent year estimated supplemental and concentration grant funding in the LCA	IP year	\$ 76,097	94,812 \$	70,101 \$	73,396 \$	81.460 \$	81.460
Lurent year Minimum Proportionality Percentage (MPP)		%8E9	7.69%	5.44%	\$ 56%	6.14%	6.14%

Summany

82,00 62,27 27.82

82.00 62.27 27.82

82.00 62.27 27.82

82.00 62.27 27.82

82.00 62.27 27.82

82.00 62.27 27.82

92.91 S4.01 34.35

ACTUAL ADA (current Year Only)
Grades TK-3
Grades 1-8
Grades 9-12
Total Actual ADA
Funded Difference (Funded ADA less Actual ADA)

172.09

172.09

172.09

181.27

206.90

Current year

Mecessary Small School ADA Grades TK-3 Grades 4-6 Grades 4-6 Grades 9-12 Grades 9-12 Total Mecessary Small School ADA Total Funded ADA 172.09

172.09

172.09

172.09

172.09

172.09

181.27

### 2015-16 July 1 Budget AVERAGE DAILY ATTENDANCE

	2014-	-15 Estimated	Actuals	2	015-16 Budge	et .
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT			a			
1. Total District Regular ADA						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	172.09	172.09	181.27	172.09	172.09	172.09
Total Basic Aid Choice/Court Ordered     Voluntary Pupil Transfer Regular ADA     Includes Opportunity Classes, Home &     Hospital, Special Day Class, Continuation     Education, Special Education NPS/LCI     and Extended Year, and Community Day						
School (ADA not included in Line A1 above)  3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day						
School (ADA not included in Line A1 above) 4. Total, District Regular ADA (Sum of Lines A1 through A3)	172.09	172.09	181.27	172.09	172.09	172.09
5. District Funded County Program ADA a. County Community Schools						
per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class c. Special Education-NPS/LCI						100
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	y.1-041-5 = 14					
(Out of State Tuition) [EC 2000 and 46380] g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA	470.00	470.65	454.55			
(Sum of Line A4 and Line A5g) 7. Adults in Correctional Facilities	172.09	172.09	181.27	172.09	172.09	172.09
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

### 2015-16 July 1 Budget AVERAGE DAILY ATTENDANCE

	2014-	·15 Estimated	Actuals	2	015-16 Budge	et
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION				-		
1. County Program Alternative Education ADA a. County Group Home and Institution Pupils b. Juvenile Halls, Homes, and Camps c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) 2. District Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
a. County Community Schools per EC 1981(a)(b)&(d) b. Special Education-Special Day Class c. Special Education-NPS/LCI d. Special Education Extended Year e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380] g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) 4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
5. County Operations Grant ADA 6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

### 2015-16 July 1 Budget AVERAGE DAILY ATTENDANCE

37 68049 0000000

San Diego County	2014	·15 Estimated	Actuals	2	015-16 Budge	rom .
	2014	-10 Estimated	Actuals			
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA			,	7.0001		
Authorizing LEAs reporting charter school SACS financial						
Charter schools reporting SACS financial data separately	from their author	rizing LEAs in Fu	nd 01 or Fund 62	use this workshe	eet to report their	ADA
FUND 01: Charter School ADA corresponding to SA	CS financial dat	ta reported in Fi	und 01.			
1. Total Charter School Regular ADA			<u> </u>			
2. Charter School County Program Alternative						
Education ADA a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program			İ		į	
Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00	0.00	0.00
a. County Community Schools						
per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI d. Special Education Extended Year			-			
e. Other County Operated Programs:				-		
Opportunity Schools and Full Day						
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools  f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding	to SACS financi	al data reported	l in Fund 09 or f	und 62.		
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative					-	
a. County Group Home and Institution Pupils				1		
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole,						
Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA	0.00	0.00	0.00	0.00 )	0.00	0,00
a. County Community Schools						
per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class c. Special Education-NPS/LCI						
d. Special Education Extended Year				_		
e. Other County Operated Programs:						
Opportunity Schools and Full Day			j	-		
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA				$\overline{}$		300
(Sum of Lines C5, C5d, and C7f) 9. TOTAL CHARTER SCHOOL ADA	0.00	0.00	0.00	0.00	0.00	0.00
Reported in Fund 01, 09, or 62						
(Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

#### July 1 Budget 2014-15 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 68049 00000 Form C

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)	EI N
1000 - Certificated Salaries	867,544.96	301	0.00	303	867,544.96	305	28,000.00	<u></u>	307	839,544.96	31
2000 - Classified Salaries	488,918.00	311	0.00	313	488,918.00	315	76,483.00		317	412,435.00	3-
3000 - Employee Benefits (Excluding 3800)	407,894.48	321	16,692.00	323	391,202.48	325	22,522.00		327	368,680.48	3:
4000 - Books, Supplies Equip Replace. (6500)	154,999.98	331	0.00	333	154,999.98	335	44,377.38		337	110,622.60	3:
5000 - Services & 7300 - Indirect Costs	1,304,583.00	341	0.00	343	1,304,583.00	345	44,790.00		347	1,259,793.00	3,
			TO	DTAL	3,207,248.42	365		T	OTAL	2,991,076.04	

- 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.

PAF	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EI
1.	Teacher Salaries as Per EC 41011	1100	665,204.50	3
2.	Salaries of Instructional Aides Per EC 41011	2100	106,506.00	4
3.	STRS	3101 & 3102	67,226,24	1
4.	PERS	3201 & 3202	12.063.00	4 .
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	18,344,31	- 1
6.	Health & Welfare Benefits (EC 41372)		10,011,01	ľ
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans)	3401 & 3402	96,281,88	3
7.	Unemployment Insurance	3501 & 3502	425.88	3
3,	Workers' Compensation Insurance	3601 & 3602	18,004,13	1
9.	OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	ľ
10.	Other Benefits (EC 22310)		0.00	3
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		984.055.94	4 -
12.	Less: Teacher and Instructional Aide Salaries and		004,000.04	Ĭ.,
	Benefits deducted in Column 2		0.00	
13a.	Less: Teacher and Instructional Aide Salaries and		0,00	
	Benefits (other than Lottery) deducted in Column 4a (Extracted)		28,000.00	31
b.	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			39
14.	TOTAL SALARIES AND BENEFITS.		956,055,94	39
15,	Percent of Current Cost of Education Expended for Classroom	25 - 100 201 (N C V -		
	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		31.96%	
6.	District is exempt from EC 41372 because it meets the provisions		2000	
	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)	exempt
2.	Percentage spent by this district (Part II, Line 15)	31.96%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	2,991,076.04
5.	Deficiency Amount (Part III, Line 3 times Line 4)	exempt

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

### July 1 Budget 2014-15 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 68049 00000 Form C

#### July 1 Budget 2015-16 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 68049 00000 Form C

PARTI - 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)	EI
1000 - Certificated Salaries	890,685.00	301	0.00	303	890,685.00	305	23,583.00		307	867,102.00	30
2000 - Classified Salaries	501,904.00	311	0.00	313	501,904.00	315	70,664.00		317	431,240.00	3-
3000 - Employee Benefits (Excluding 3800)	416,999.84	321	27,501.00	323	389,498.84	325	28,767,00		327	360,731,84	3;
4000 - Books, Supplies Equip Replace. (6500)	108,778.06	331	0.00	333	108,778.06	335	42,181,06		337	66,597,00	
5000 - Services & 7300 - Indirect Costs	1,395,391.00	341	0.00	343	1.395.391.00	345	48,300,00		347	1,347,091.00	
			**	OTAL		_	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	T	OTAL	3,072,761.84	

- 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.

ART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		E
Teacher Salaries as Per EC 41011	1100	665,685,00	T
Salaries of Instructional Aides Per EC 41011.	2100	106,784,00	-
STRS		71,430,00	-
PERS		8.994.00	-
OASDI - Regular, Medicare and Alternative		17.823.00	-1
Health & Welfare Benefits (EC 41372)	_	11,020.00	1
(Include Health, Dental, Vision, Pharmaceutical, and			ı
Annuity Plans)	3401 & 3402	97.213.00	
Unemployment Insurance.	3501 & 3502	388.00	1
Workers' Compensation Insurance.		18,551,00	-1
OPEB, Active Employees (EC 41372)		0.00	٠.
Other Benefits (EC 22310)	3901 & 3902	0.00	-
. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		986.868.00	-
Less: Teacher and Instructional Aide Salaries and			1
Benefits deducted in Column 2	Date Control to the State State of	0.00	ı
a. Less: Teacher and Instructional Aide Salaries and			1
Benefits (other than Lottery) deducted in Column 4a (Extracted)		30,172.00	
b. Less: Teacher and Instructional Aide Salaries and		00,112.00	1
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			1:
TOTAL SALARIES AND BENEFITS		956,696.00	-1
Percent of Current Cost of Education Expended for Classroom			T
Compensation (EDP 397 divided by EDP 369) Line 15 must			l
equal or exceed 60% for elementary, 55% for unified and 50%			ı
for high school districts to avoid penalty under provisions of EC 41372.		31.13%	ı
District is exempt from EC 41372 because it meets the provisions			1
of EC 41374. (If exempt, enter 'X')		x	1

#### 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)	exempt	_
2.	Percentage spent by this district (Part II, Line 15)	31.13%	
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	exempt	
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	3,072,761,84	
5.	Deficiency Amount (Part III, Line 3 times Line 4)	exempt	

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

### July 1 Budget 2015-16 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

37 68049 0000C Form C

California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: ceb (Rev 03/09/2015)

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

37 68049 00000 Forπ

Description		Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE F	OR THIS FISCA					
Adjusted Beginning Fu		9791-9795	13,831.79		9,259.96	23,091.75
2. State Lottery Revenue		8560	25,078.00		6,123.42	31,201.42
3. Other Local Revenue		8600-8799	0.00		0.00	0.00
Transfers from Funds     Lapsed/Reorganized D	• (0)	8965	0.00		0.00	0.00
5. Contributions from Uni	estricted					
Resources (Total must	be zero)	8980	0.00			0.00
(Sum Lines A1 through	A5)		38,909.79	0.00	15,383.38	54,293.17
B. EXPENDITURES AND	OTHER FINANC	NG USES				
1. Certificated Salaries		1000-1999	0.00			0.00
2. Classified Salaries		2000-2999	0.00		in the state of th	0.00
3. Employee Benefits		3000-3999	0.00			0.00
4. Books and Supplies		4000-4999	12,916.00		14,202.38	27,118.3
5. a. Services and Othe Expenditures (Re.	er Operating source 1100)	5000-5999	12,162.00			12,162.00
b. Services and Othe Expenditures (Re		5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs Instructional Mater (Resource 6300)		5100, 5710, 5800				
6. Capital Outlay		6000-6999	0.00			0.00
Tuition     Interagency Transfers     a. To Other Districts	Out	7100-7199	0.00			0.00
Offices, and Char b. To JPAs and All C	ter Schools	7211,7212,7221, 7222,7281,7282 7213,7223,	0.00			0.00
		7283,7299	0.00			0.00
9. Transfers of Indirect (	Costs	7300-7399				
10. Debt Service		7400-7499	0.00			0.00
11. All Other Financing U		7630-7699	0.00			0.00
12. Total Expenditures ar		g Uses				
(Sum Lines B1 throug	h B11 )		25,078.00	0.00	14,202.38	39,280.38
C. ENDING BALANCE (Must equal Line A6 min	us Line B12)	979 <b>Z</b>	13,831.79	0.00	1,181.00	15,012.79

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

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C	and E;					
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES  I. LCFF/Revenue Limit Sources	8010-8099	1,397,478.00	2.11%	1,426,955.00	2.42%	1,461,546.00
2. Federal Revenues	8100-8299	39,121.00	1.60%	39,747.00	2.48%	40,733.0
3. Other State Revenues	8300-8599	126,433.00	-79.84%	25,485.00	2.48%	26,117.0
4. Other Local Revenues	8600-8799	388,330.00	1.72%	395,020.00	1.69%	401,710.0
5. Other Financing Sources	5000 0000					
a. Transfers In b. Other Sources	8900-8929 8930-8979	31,200.00	209.63% 0.00%	96,605.53	-15.73% 0.00%	81,412.7
c. Contributions	8980-8999	(141,377.00)	1.60%	(143.639.00)	2.48%	(147,201,0
6. Total (Sum lines Al thru A5c)		1,841,185.00	-0.05%	1,840,173.53	1.31%	1,864,317,70
B. EXPENDITURES AND OTHER FINANCING USES			ATTIMES OF UK			
1. Certificated Salaries		100	SEED NOT THE			
a. Base Salaries			ST 3543 4363	733,308.00	STATE OF THE PARTY	744,307,00
b. Step & Column Adjustment			2022	10,999.00	100000000000000000000000000000000000000	11,165.00
c. Cost-of-Living Adjustment				(0,00,00		71,100,10
d. Other Adjustments		The state of the state of	N. E. S. IS. T.		103497869	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	733,308.00	1,50%	744,307.00	1.50%	755,472.0
2. Classified Salaries						755,412.0
a. Base Salaries				403.888.00	STATE OF THE PARTY	420,446.0
b. Step & Column Adjustment	1			16,558.00	THE REAL PROPERTY.	6,307.0
c. Cost-of-Living Adjustment				10,570.55		0,507.0
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	403,888.00	4,10%	420,446.00	1.50%	426,753.0
3. Employee Benefits	3000-3999	335,249.84	11,20%	372,794.00	0.12%	373,245.0
4 Books and Supplies	4000-4999	88,820.06	1.60%	90,241.00	2.48%	92,479.00
5. Services and Other Operating Expenditures	5000-5999	195,853.00	2.00%	199,770.00	2.00%	203,765.0
6. Capital Outlay	6000-6999	800.00	-100.00%	0.00	0.00%	0.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(467.00)	1.60%	(474.47)	2.48%	(407.3
9. Other Financing Uses	7300-1337	(407.00)	1 0078	(474.41)	2.4876	(486.24
a. Transfers Out	7600-7629	63,090.00	-79.25%	13,090.00	0.00%	13,090.0
b. Other Uses	7630-7699	0.00	0.00%	15,070.00	0.00%	15,070.01
0. Other Adjustments (Explain in Section F below)			None and the least			2
Total (Sum lines B) thru B(0)		1,820,541.90	1.08%	1,840,173.53	1.31%	1,864,317.76
. NET INCREASE (DECREASE) IN FUND BALANCE					THE REAL PROPERTY.	
(Line A6 minus line B11)		20,643.10		0.00		0.00
D. FUND BALANCE			STATE OF STATE OF			
1. Net Beginning Fund Balance (Form 01, line F1e)	-	299,297.11	CONTRACTOR IN	319,940.21	5000 HOUSE	319,940,21
2. Ending Fund Balance (Sum lines C and D1)	-	319,940.21		319,940.21		319,940.2
3. Components of Ending Fund Balance			William Street	- 1	THE RELEASE	
a. Nonspendable	9710-9719	6,000.00		6,000 00	STATE OF THE PARTY	6,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00	THE STATE OF THE S			725
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e Unassigned/Unappropriated			San San San San San San San San San San	- 1		
1 Reserve for Economic Uncertainties	9789	313,940.21		313,940.21	STORY SOUTH	313,940,21
2. Unassigned/Unappropriated	9790	0.00	685 F 2.5	0.00		0.00
f Total Components of Ending Fund Balance			Take Sales	1	B STORE ME	
(Line D3f must agree with line D2)		319,940.21	THE PERSON NAMED IN	319,940.21		319,940.2

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES	77-2-20	7	1980 316			
1. General Fund		1				
a. Stabilization Arrangements	9750	0.00	200	0.00	是思想是最	0.00
b. Reserve for Economic Uncertainties	9789	313,940.21		313,940.21	SEESE CHEE	313,940.2
c, Unassigned/Unappropriated  Enter reserve projections for subsequent years 1 and 2  in Columns C and E; current year - Column A - is extracted.)	9790	0.00		0.00		0.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				1	0-13-12-255	
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				SHIRT BOOK	
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)	v — vond	313,940.21		313,940.21		313,940.2

### F. ASSUMPTIONS

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and	IE,					
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES				-		
1. LCFF/Revenue Limit Sources	8010-8099	64,609.00	1.60%	65,643.00	2.48%	67,271.0
2. Federal Revenues	8100-8299	356,185.00	-6.96%	331,404.00	-6.80%	308,879.0
3. Other State Revenues	8300-8599	34,111.00	1.60%	34,656.00	2.48%	35,516.0
4. Other Local Revenues	8600-8799	930,052.00	1.60%	944,932.00	2.48%	968,367.0
5. Other Financing Sources a. Transfers in	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	Ele.
c. Contributions	8980-8999	141,377.00	1.60%	143,639.00	2.48%	147,201.0
6. Total (Sum lines A1 thru A5c)		1,526,334.00	-0,40%	1,520,274.00	0.46%	1,527,234.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries		1 - 2200	The Real Property lies			
a. Base Salaries				157,377.00		159,738.0
b. Step & Column Adjustment	ll l	The state of the s	2 1 1 1 1 1 1 1 1 1 1 1	2,361.00	7-7-5	2,396.0
c. Cost-of-Living Adjustment						
d. Other Adjustments	10				HERBOOTH 11/1/25	
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	157,377.00	1.50%	159,738.00	1,50%	162,134.0
2. Classified Salaries			Ch mane and			
a. Base Salaries		O DESCRIPTION OF		98,016.00		99,486.0
b. Step & Column Adjustment				1,470.00		1,492.0
c. Cost-of-Living Adjustment						
d. Other Adjustments	1					0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	98,016.00	1.50%	99,486.00	1.50%	100.978.0
3. Employee Benefits	3000-3999	81,750.00	2.00%	83,385.00	2.00%	85,052.0
4. Books and Supplies	4000-4999	19,958.00	24 90%	24,927.57	16.52%	29,045.7
5. Services and Other Operating Expenditures	5000-5999	1,199,538.00	-2.08%	1,174,538.00	-2.13%	1,149,538.0
6. Capital Outlay	6000-6999	0.00	0.00%	50,428.00	-100.00%	.,,
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399	467.00	1.60%	474.47	2.48%	486.2
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
II. Total (Sum lines B1 thru B10)		1,557,106.00	2.30%	1,592,977.04	-4.13%	1,527,234.0
2. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(30,772.00)		(72,703.04)		0.0
D. FUND BALANCE		1	AR DESIGNATION OF THE PARTY OF	9		
1. Net Beginning Fund Balance (Form 01, line F1e)	-	103,475.04		72,703.04		0.0
Ending Fund Balance (Sum lines C and D1)     Components of Ending Fund Balance		72,703.04		0.00	-	0.0
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	72,703.04		Character and the second	ACCOUNT OF THE PARTY OF	
c. Committed		-5/88/14			To the second	
1. Stabilization Arrangements	9750	TO THE REAL PROPERTY.		PER E		
2. Other Commitments	9760		STATE BEING			
d. Assigned	9780	STATE OF THE PARTY		A CONTRACTOR	THE REAL PROPERTY AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO PERSONS AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO PERSONS AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TWO PERSON NAMED IN COLUMN TRANSPORT NAMED IN COLUMN TWO PERSON NAMED	
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.000			1000	
2. Unassigned/Unappropriated	9790	0.00		0.00		0,0
f. Total Components of Ending Fund Balance		i	SHEET THE PARTY NAMED IN		THE SECTION	

### July 1 Budget General Fund Multiyear Projections Restricted

37 68049 0000000 Form MYP

Description	Object Codes	2015-16 Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E, AVAILABLE RESERVES				COMPANY SEE		AND REPORT OF
1. General Fund				STATE OF STATE OF		
a. Stabilization Arrangements	9750			Barrier H		
b, Reserve for Economic Uncertainties	9789			DR HOUSE D		
c Unassigned/Unappropriated	9790	100000				
(Enter reserve projections for subsequent years 1 and 2		257767711193				
in Columns C and E; current year - Column A - is extracted.)		100000				
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		23/25/00/00 (CO)				
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789	130 450 15	LIES SERVICE		100 S 100 S	
c. Unassigned/Unappropriated	9790	E STORY	100			
3. Total Available Reserves (Sum lines E1a thru E2c)				HE WAS TO		

F. ASSUMPTIONS

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES		(				
1. LCFF/Revenue Limit Sources	8010-8099	1,462,087.00	2.09%	1,492,598.00	2.43%	1,528,817.0
2. Federal Revenues	8100-8299	395,306.00	-6.11%	371,151.00	-5 80%	349,612.0
3. Other State Revenues	8300-8599	160,544.00	-62,54%	60,141.00	2.48%	61,633.0
4. Other Local Revenues	8600-8799	1,318,382.00	1.64%	1,339,952.00	2.25%	1,370,077.0
5. Other Financing Sources	1		244			
a. Transfers in	8900-8929	31,200.00	209.63%	96,605.53	-15.73%	81,412.7
b. Other Sources c. Contributions	8930-8979	0.00	0.00%	0.00	0.00%	0.0
	8980-8999	0.00	0.00%	0.00	0.00%	0.0
6. Total (Sum lines A1 thru A5c)		3,367,519.00	-0.21%	3,360,447.53	0.93%	3,391,551.7
B. EXPENDITURES AND OTHER FINANCING USES		DE DUISE			STATE OF THE PARTY	
1. Certificated Salaries		25500 - TANAS		4		
a. Base Salaries	-			890,685,00	SHEET STANK	904,045.0
b. Step & Column Adjustment		A COLUMN TO SERVICE STATE OF THE SERVICE STATE S		13,360.00	CONTRACTOR OF THE PARTY OF THE	13,561.0
c. Cost-of-Living Adjustment	- 1		2000	0.00		0.0
d. Other Adjustments	1			0.00		0.0
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	890,685.00	1,50%	904,045.00	1.50%	917,606.0
2. Classified Salaries						
a. Base Salaries	1		And Married Street	501,904,00	C INC. CO.	519,932.0
b. Step & Column Adjustment				18,028,00		7,799.0
c. Cost-of-Living Adjustment			Euro (5) (5) (5)	0,00		0.0
d. Other Adjustments		THE PERSON NAMED IN	MARKET STREET	0.00	THE PERSON NAMED IN	0.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	501,904.00	3.59%	519,932.00	1.50%	
3. Employee Benefits	3000-3999	416,999.84	9.40%			527,731.0
4. Books and Supplies	4000-4999	108,778.06		456,179.00	0.46%	458,297.0
5 Services and Other Operating Expenditures			5.87%	115,168.57	5.52%	121,524,7
6. Capital Outlay	5000-5999	1,395,391.00	-1,51%	1,374,308.00	-1.53%	1,353,303.0
	6000-6999	800.00	6203,50%	50,428.00	-100.00%	0.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.0
Other Outgo - Transfers of Indirect Costs     Other Financing Uses	7300-7399	0.00	0.00%	0.00	0.00%	0.0
a. Transfers Out	B(00 B(00					
b. Other Uses	7600-7629	63,090.00	-79.25%	13,090.00	0.00%	13,090.0
	7630-7699	0.00	0.00%	0.00	0.00%	0.0
0. Other Adjustments	-		PRINCES OF THE PARTY.	0.00		0.00
1. Total (Sum lines B1 thru B10)		3,377,647.90	1.64%	3,433,150.57	-1.21%	3,391,551.76
NET INCREASE (DECREASE) IN FUND BALANCE		- 0000			THE RESERVE OF THE PARTY OF THE	
Line A6 minus line B11)		(10,128,90)		(72,703.04)		0.00
). FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		402,772.15		392,643.25		319,940.2
2. Ending Fund Balance (Sum lines C and D1)		392,643.25	STATE OF THE PARTY	319,940.21	8500 HIE	319,940.2
3. Components of Ending Fund Balance			THE PARTY OF THE P		SOUTH STATE OF THE PARTY OF THE	
a. Nonspendable	9710-9719	6,000.00	THE RESERVE OF THE PERSON NAMED IN	6,000.00		6,000.0
b. Restricted	9740	72,703.04	THE PARTY OF THE P	0.00	Section 2	0.0
c. Committed	(				HEISTERN	
1. Stabilization Arrangements	9750	0.00	Contractor section	0.00	THE RESERVE	0.00
2 Other Commitments	9760	0.00		0.00		0.0
d. Assigned	9780	0.00	N. 302 A.	0.00		0.0
c. Unassigned/Unappropriated					337/9=100/7	
I. Reserve for Economic Uncertainties	9789	313,940.21	THE PARTY OF THE P	313,940.21		313,940.2
2. Unassigned/Unappropriated	9790	0.00	A CONTRACTOR OF THE PARTY OF TH	0.00	DESCRIPTION OF THE PERSON OF T	0.00
f. Total Components of Ending Fund Balance		2,000,000,000	1900 1900		N. S. W. Brands	
(Line D3f must agree with line D2)		392,643.25		319,940.21		319,940.2

Description	Object Codes	2015-16 Budget (Form 01)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C)	2017-18 Projection
E. AVAILABLE RESERVES	20000	101	HER THE REAL PROPERTY.	10/		167
1. General Fund		1				
a. Stabilization Arrangements	9750	0.00		0.00		0.0
b. Reserve for Economic Uncertainties	9789	313,940.21		313,940,21		313,940.2
c. Unassigned/Unappropriated	9790	0.00	THE PLANE	0.00		0.0
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.0
2. Special Reserve Fund - Noncapital Outlay (Fund 17)	_					
a. Stabilization Arrangements	9750	0.00		0 00	S PARTY	0.0
b. Reserve for Economic Uncertainties	9789	0.00		0 00		0.0
c. Unassigned/Unappropriated	9790	0.00	79775 PER 1250	0 00		0.0
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		313,940.21		313,940.21		313,940
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.29%		9.14%		9.26
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a		MENTAL DIE				
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation		STATE OF THE PARTY				
	NI-					
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,		1		1	STATE OF THE REAL PROPERTY.	
objects 7211-7213 and 7221-7223; enter projections						
for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.0
		0.00	9/2-3/29	0.00		0.0
		0.00		0.00		0.0
2. District ADA	projections)	0.00				
<ol> <li>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 p     </li> <li>Calculating the Reserves</li> </ol>	rojections)	172.09		172.09		172 (
<ol> <li>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 p3. Calculating the Reserves     </li> <li>Expenditures and Other Financing Uses (Line B11)</li> </ol>		172 09 3,377,647 90		172.09 3,433,150.57		172 ( 3,391,551.
<ol> <li>District ADA</li> <li>Used to determine the reserve standard percentage level on line F3d</li> <li>(Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter p</li> <li>Calculating the Reserves</li> </ol>		3,377,647,90 0.00		172.09 3,433,150.57 0.00		3,391,551.1 0.0
<ol> <li>District ADA</li> <li>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 p3. Calculating the Reserves</li> <li>a. Expenditures and Other Financing Uses (Line B11)</li> <li>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</li> </ol>		172 09 3,377,647 90		172.09 3,433,150.57		172 ( 3,391,551.5
<ol> <li>District ADA</li> <li>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 p3. Calculating the Reserves</li> <li>Expenditures and Other Financing Uses (Line B11)</li> <li>Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</li> <li>Reserve Standard Percentage Level</li> </ol>		3,377,647,90 0.00 3,377,647,90		172.09 3,433,150.57 0.00 3,433,150.57		3,391,551.1 0.0 3,391,551.1
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 p3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3,377,647,90 0.00 3,377,647,90		172.09 3,433,150.57 0.00 3,433,150.57		3,391,551. 0,4 3,391,551.
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 p3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)		3,377,647,90 0.00 3,377,647,90		172.09 3,433,150.57 0.00 3,433,150.57		3,391,551. 0,4 3,391,551.
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 p3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount		3,377,647,90 0.00 3,377,647,90 5% 168,882,40		172.09 3,433,150.57 0.00 3,433,150.57 5% 171,657.53		3,391,551. 0,4 3,391,551.
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 p3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		3,377,647,90 0.00 3,377,647,90 5% 168,882,40		172.09 3,433,150.57 0.00 3,433,150.57		3,391,551. 0.0
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 p3. Calculating the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a ic. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount		3,377,647,90 0.00 3,377,647,90 5% 168,882,40		172.09 3,433,150.57 0.00 3,433,150.57 5% 171,657.53		3,391,551. 0. 3,391,551.

### July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

37 68049 0000000 Form NCMOE

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	Fun	ids 01, 09, an	2014-15	
Section I - Expenditures	Goals	Functions	Objects	Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,362,154.4
3. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	Atl	All	1000-7999	328,921.0
C. Less state and local expenditures not allowed for MOE:  (All resources, except federal as identified in Line B)				0.0
Community Services	All All august	5000-5999	1000-7999	0.0
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	11,334.0
3. Debt Service	Alt	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	Ail	9200	7200-7299	0.0
5. Interfund Transfers Out	All	9300	7600-7629	126,880.0
		9100	7699	
6. All Other Financing Uses	All	9200	7651	0.0
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7188	8000-8888	1000-7939	0.0
	All	All	8710	0.0
Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
Total state and local expenditures not allowed for MOE calculation     (Sum lines C1 through C9)				138,214.00
Plus additional MOE expenditures:		201	1000-7143, 7300-7439	130,214.0
<ol> <li>Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</li> </ol>	All	All	minus 8000-8699	14,360.0
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,909,379.42

### July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

37 68049 0000000 Form NCMOE

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Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		172.09	
B. Expenditures per ADA (Line I.E divided by Line II.A)		16,906.15	
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA	
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	2,766,773.56	44 500 62	
<ol> <li>Adjustment to base expenditure and expenditure per ADA amounts LEAs failing prior year MOE calculation (From Section IV)</li> </ol>		14,599.62	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	2,766,773.56	14,599.62	
B. Required effort (Line A.2 times 90%)	2,490,096.20	13,139.66	
C. Current year expenditures (Line I.E and Line II.B)	2,909,379.42	16,906.15	
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00	
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%	

### July 1 Budget 2014-15 Estimated Actuals No Child Left Behind Maintenance of Effort Expenditures

37 68049 0000000 Form NCMOE

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escription of Adjustments	Total Expenditures	Expenditures Per ADA
<u> </u>		
<del>8)</del>		
etal adjustments to base expenditures	0.00	0.0

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

37 68049 0000 Form 8

Description	Direct Costs - Transfers in 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description 01 GENERAL FUND	988		7000	7555	0000-1282	, 555-1422	33.0	2010
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation			1	-	23,434.00	125,880.00	0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND	19.96		3423	10000				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0,00		
Fund Reconciliation					Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market Market	STATE OF THE PARTY	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND		MANAGER AND ASSESSMENT						
Expenditure Detail Other Sources/Uses Detail				S LONG THE RES				
Fund Reconciliation								
11 ADULT EDUCATION FUND				444			- 30	100
Expanditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation						0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	- 1	
Fund Reconcillation				1	0.00	0.00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND			22.2				7.7	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	14,361.00	0.00		
Fund Reconciliation		1	SOUTH BASE	THE PERSON NAMED IN	14,301,00	0.00	0.00	0.00
14 DEFERRED MAINTENANCE FUND			THE REAL PROPERTY.	31111393114				108-110
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation				SECURIOR -	0.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00			
Fund Reconciliation		TO THE REAL PROPERTY.		SHORE THE PARTY OF	0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY	100 miles		SCOOL STORY	500 Hr 15 Hr		1	0.00	0.00
Expenditure Detail Other Sources/Uses Detail				4 1 1 1 1 1 1 1 1 1				
Fund Reconciliation				2012 CHILD	45,000.00	23,434.00	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND	1			DEPTHENTS:		7	0.00	0.00
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Fund Reconditation				-	0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND							0.00	0.00
Expenditure Detail	0.00	0.00	0.00	0.00	SECTION .	57%		
Other Sources/Uses Detail Fund Reconciliation	REPRESENTATION OF THE PERSON O					0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS	1000					-	0.00	0.00
Expenditure Detail			-1000	NELECTRON BY		2,200		
Other Sources/Uses Detail Fund Reconciliation		100			87,519.00	0.00		-
21 BUILDING FUND	20					-	0.00	0.00
Expenditure Detail	0.00	0.00		THE REAL PROPERTY.				
Other Sources/Uses Detail Fund Reconciliation				BOULD BE	0.00	0.00	99/30/4	
25 CAPITAL FACILITIES FUND			THE RESIDENCE	CALLES TON		-	0.00	0.00
Expenditure Detail	0.00	0.00	747 300 000 000	THE RESIDE	1			
Other Sources/Uses Detail		100		THE REAL PROPERTY.	0.00	0.00		
Fund Reconciliation  STATE SCHOOL BUILDING LEASE/PURCHASE FUND				A 1900 CO.		-	0.00	0.00
Expenditure Detail	0.00	0.00		STATISTICS.		27.57		
Other Sources/Uses Detail			The Broker of	Comment of the	0,00	0.00		
Fund Reconciliation  5 COUNTY SCHOOL FACILITIES FUND			100000000000000000000000000000000000000	CR1831=UU		-	0.00	0.00
Expenditure Detail	0.00	0.00					24.74	
Other Sources/Uses Detail				- ACCESSED.	0.00	0.00	2.300	
Fund Reconciliation  SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			A CALCULATION	STATE OF THE PARTY.		-	0.00	0.00
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	20.00	
Fund Reconciliation  9 CAP PROJ FUND FOR BLENDED COMPONENT UNITS				4			0.00	0.00
Expenditure Detail	0.00	0.00		10/25/2019				
Other Sources/Uses Detail	A DESCRIPTION OF THE PERSON OF	OPERSON NAMED IN	THE RESERVE	100000	0.00	0.00		
Fund Reconciliation 11 BOND INTEREST AND REDEMPTION FUND			The Contract of	100			0.00	0.00
Expenditure Detail								
Other Sources/Uses Detail				102 103	0.00	0.00		
Fund Reconciliation			STATE OF THE PARTY OF	SAFER SAFE			0.00	0.00
2 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail							120	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	1000					0.00	0.00	0.00
3 TAX OVERRIDE FUND Expenditure Detail		CONTRACTOR E				19		
Other Sources/Uses Detail	THE REAL PROPERTY.			Control of the last	0.00	0.00		
Fund Reconciliation				100000000000000000000000000000000000000			0.00	0.00
6 DEBT SERVICE FUND Expenditure Detail	200 at 100 a			HIT CONSTRUCTION				
Other Sources/Uses Detail	-			2 2 -1	0.00	0.00		
Fund Reconciliation				100	0.00	0.00	0.00	0.00
7 FOUNDATION PERMANENT FUND				222				described—con do
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00	1	
Fund Reconciliation				-		0.00	0.00	0.00
1 CAFETERIA ENTERPRISE FUND						1	- 125	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation				_	0.00	0.00	0.00	0.00

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

37 68049 0000 Form 8

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9810
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail				The Carlotte Park	0.00	0.00	1,000	
Fund Reconciliation		9				_	0.00	0.00
33 OTHER ENTERPRISE FUND	6,534	1000		650000000000000000000000000000000000000				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	1		ALC CONTRACTOR	THE RESERVE OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TW	0.00	0.00		
Fund Reconciliation			100 THE RESIDENT			-	0.00	0.00
88 WAREHOUSE REVOLVING FUND	0.00							
Expenditure Detail Other Sources/Uses Detail	0.00	0,00		THE REST LEADER	2.00			
Fund Reconciliation		A A	SHEET SERVICE	SATURBANISM -	0.00	0.00	0.00	0.00
57 SELF-INSURANCE FUND		1				-	0.00	0.00
Expenditure Detail	0.00	0.00		ASSTRUCTURE OF THE PARTY OF THE				
Other Sources/Uses Detail	0.00	10.00		25 S S S S S S S S S S S S S S S S S S S	0.00	0.00		
Fund Reconciliation		Section 2018		SUPPLEMENT OF THE PARTY OF THE	0.00	0.00	0.00	0.00
71 RETIREE BENEFIT FUND		SECULIAR PROPERTY.	THE PARTY OF THE P	THE PERSON NAMED IN		HE HOUSE THE REAL PROPERTY.	0.00	0.00
Expenditure Detail	COLUMN TO SERVICE STATES	357735000535100	2012/2016	Contract of the Contract of th	- 0			
Other Sources/Uses Detail				OF STREET, STR	0.00			
Fund Reconciliation		8		THE PARTY AND THE	- 2000	BROKEL	0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND		0.000		1005 July 120.		THE RESERVE		0.00
Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail	ALCOHOLOGICAL STATE	ON THE RESERVE OF THE PARTY OF		100000000000000000000000000000000000000	0.00			
Fund Reconciliation	The second second		NAME OF THE OWNER, THE				0.00	0.00
76 WARRANT/PASS-THROUGH FUND	ALL GOVERNMENT		THE RESERVE TO SERVE			AND DESCRIPTION OF THE PERSON NAMED IN COLUMN TWO IS NOT THE PERSON NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED IN COLUMN TWO IS NAMED		
Expenditure Detail	The state of the s		957 JUNE 187	SECTION 1		William Control		
Other Sources/Uses Detail	CONTRACTOR OF THE PARTY OF THE	10 25 0 Common Co.			SACO CONTRACTO	STATE OF THE PARTY		
Fund Reconciliation	100	110000000000000000000000000000000000000				DOM: NOT THE RESIDENCE	0.00	0.00
S STUDENT BODY FUND			The state of the s	100			-	0.00
Expenditure Detail	ALCOHOLD BY THE REAL PROPERTY.	THE PERSON NAMED IN	THE PARTY NAMED IN	Colon was to have been	The second second	AND DESCRIPTION OF THE PERSON NAMED IN	1	
Other Sources/Uses Detail	APPENDING STREET		ACTION OF THE PARTY OF	SECOND PROPERTY.	THE RESERVE OF THE PARTY OF THE	COLUMN TO SERVICE		
Fund Reconciliation	S THE RESERVE OF THE	District Control of	THE PERSON NAMED IN	Charles on the last		DESCRIPTION OF	0.00	0.00
TOTALS	0.00	0 00 1	0.00	0.00	150,314.00	150,314.00	0.00	0.00

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

Decedables	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	- Interfund Transfers Out 7350	Interfund Transfers In 8900-8829	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Fund
Description 01 GENERAL FUND	5/30	3/30	1790	(350	6200-9253	1000-1053	8310	9610
Expenditure Detail	0.00	0.00	0.00	0.00				1000
Other Sources/Uses Detail Fund Reconciliation				-	31,200.00	83,090.00		10122200
9 CHARTER SCHOOLS SPECIAL REVENUE FUND						- 1		Para line in
Expenditure Detail Other Sources/Uses Detail	0,00	0.00	0.00	0.00	0.00	0.00		STATE OF THE PARTY
Fund Reconciliation								(Contract)
D SPECIAL EDUCATION PASS-THROUGH FUND  Expenditure Detail		BEST DE	ASSESSED BY					
Other Sources/Uses Detail				STATE OF STREET		S. C. Strategie		
Fund Reconciliation						1		
1 ADULT EDUCATION FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			0.00	0.00	0.00	0.00		ASSESSED AND ASSESSED.
Fund Reconciliation 2 CHILD DEVELOPMENT FUND								ALC: U
Expenditure Detail	0.00	0.00	0.00	0.00				8 15
Other Sources/Uses Detail		12.57/			13,090.00	0.00		DESIGN TO
Fund Reconciliation  13 CAFETERIA SPECIAL REVENUE FUND						4		
Expenditure Detail	0.00	0.00	0.00	0.00		1		
Other Sources/Uses Detail Fund Reconciliation				The state of the state of	0.00	0.00		
4 DEFERRED MAINTENANCE FUND			THE REAL PROPERTY.					BOARD O
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	OF THE REAL PROPERTY.					18.00
Fund Reconciliation			CHARLE TO SERVICE	9525656533	0.00	0.00		The state of the s
5 PUPIL TRANSPORTATION EQUIPMENT FUND		727.	1000					SECTION 1
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation	THE RESIDENCE			14 M 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	0.00	0.00		100000
7 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY						H		
Expenditure Detail Other Sources/Uses Detail					50,000.00	31,200.00		
Fund Reconciliation						01,200.00		
8 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00			- 1			
Other Sources/Uses Detail	0.00	0,00			0.00	0.00		
Fund Reconciliation 9 FOUNDATION SPECIAL REVENUE FUND	- 1			and the same of th				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail			ROOMS TO A STREET			0.00		
Fund Reconciliation  5 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail			Maria Maria					
Other Sources/Uses Detail	COLUMN DONAL DE				0.00	0.00		
Fund Reconciliation			- 13	STORES OF THE PARTY OF THE PART				
Expenditure Detail	0.00	0.00		MINE COM	0.0000			18 F. F. G.
Other Sources/Uses Detail Fund Reconciliation	200	1.02		T (27)	0.00	0.00	Sull may	(A) (A)
5 CAPITAL FACILITIES FUND			130	SEC. 1985	- 4	- 1		The state of the s
Expenditure Detail	0.00	0.00						SELLED BY
Other Sources/Uses Detail Fund Reconciliation			Ships in the same of the same		0.00	0.00		
0 STATE SCHOOL BUILDING LEASE/PURCHASE FUND			S. C. L. S. S.					
Expenditure Detail Other Sources/Uses Detail	0.00	0.00					350000000	
Fund Reconciliation			110m210000		0.00	0.00		
5 COUNTY SCHOOL FACILITIES FUND	4.00	25.22				1	17 P. L. L. L. L. L. L. L. L. L. L. L. L. L.	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation	1			**************************************	0.00	0.00		
BPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS     Expenditure Detail				THE ROOM COMMENT.		1		
Other Sources/Lises Detail	0.00	0.00	TOTAL CONTRACTOR	C. S. British	0.00	0.00	STATE OF THE PARTY OF	
Fund Reconciliation					9,90	0.00		
CAP PROJ FUND FOR BLENDED COMPONENT UNITS  Expenditure Detail	0.00	0.00	The same of the same of	AND TRACE.				
Other Sources/Uses Detail	0.00	0.00	E STATE OF S		0.00	0.00		
Fund Reconciliation 1 BOND INTEREST AND REDEMPTION FUND		NE DECEMBE	TO SWOOD IN	FEBRUARY TO		7.0	100 THE	
Expenditure Detail			CHIEF TO STATE OF THE PARTY OF				RESIDENT	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation  DEBT SVC FUND FOR BLENDED COMPONENT UNITS	THE PARTY OF THE			STREET, THE			22772	
Expenditure Detail			DESCRIPTION OF	STATE OF THE PARTY	3453			
Other Sources/Uses Detail Fund Reconciliation		SINGS SERVICE	Service Balance		0.00	0.00	Marie Const	
3 TAX OVERRIDE FUND		Marie Land		A TOTAL PROPERTY.			8 3 B	
Expenditure Detail	7 12 12 13 3	SEE BOOK	THE REAL PROPERTY.	The state of the s	227.000			
Other Sources/Uses Detail Fund Reconciliation	THE PERSON OF	PER STATE	LECTION .	OTHER DESIGNATION IN	0.00	0.00		
B DEBT SERVICE FUND			The state of the state of	15 to 258			STATE OF STA	
Expenditure Detail Other Source III less Detail		E IN THE REST		STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET, STREET,	72.23			
Other Sources/Uses Detail Fund Reconcillation	100				0.00	0.00		
FOUNDATION PERMANENT FUND	6523	De-St.	900-07		THE REAL PROPERTY.		Name of the last	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00				
Fund Reconciliation					59000	0.00	Nees and	
CAFETERIA ENTERPRISE FUND	200.00	20000		2,4030			Day Sally	
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00		A BEDEE	
Fund Reconciliation					0.00	0.00	STATE OF THE PARTY.	

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

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Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers in 7350	- Interfund Transfers Dut 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7800-7629	Oue From Other Funds 9310	Other Fund 9610
2 CHARTER SCHOOLS ENTERPRISE FUND							THE REAL PROPERTY.	Service Service
Expenditure Detail	0.00	0.00	0.00	0.00				STATE OF THE PERSON
Other Sources/Uses Detail		- 4	Name of the last		0.00	0.00		S 100 500 500 500 500 500 500 500 500 500
Fund Reconciliation	1	A A	SECTION AND ADDRESS OF THE PARTY OF THE PART	SECTION AND THE	100,000			STATE OF THE PARTY
3 OTHER ENTERPRISE FUND				010020088811653				PARTIE HOLDE
Expenditure Detail	0,00	0,00		AREA SERVICE AND ADDRESS OF THE PERSON NAMED IN COLUMN TWO IN COLUMN TO ADDRESS OF THE PERSON NAMED IN COLUMN TO ADDRES				NO COLUMN TO SERVICE STATE OF THE PARTY OF T
Other Sources/Uses Detail		R		ALCOHOLD TO THE PARTY OF THE PA	0.00	0.00		
Fund Reconciliation  5 WAREHOUSE REVOLVING FUND			ACTION OF SHIPE	SCHOOL STATE OF THE PARTY OF TH				THE STATE OF THE S
Expenditure Detail	0.00	0.00		A SHEER SHOW				226
Other Sources/Uses Detail	0.00	0.00	DESCRIPTION OF THE PERSON OF T		0.00	0.00		SERVICE CON
Fund Reconciliation	1			96 TARREST TO 1	0.00	0.00		
7 SELF-INSURANCE FUND			THE RESERVE	STREET, STREET				
Expenditure Detail	0.00	0.00	91000000000000	THE PARTY OF	į.			INFO INTO D
Other Sources/Uses Detail	Control of the last of the las	THE RESERVE OF THE PARTY OF			0.00	0.00		
Fund Reconciliation				COLUMN FOREST		THE RESERVE OF THE PARTY OF THE		Marie Contra
1 RETIREE BENEFIT FUND				Mary Control of the				E CONTRACTOR OF THE PARTY OF TH
Expenditure Detail								THE RESERVE
Other Sources/Uses Detail				TO SHAREST LOVE	0.00			
Fund Reconciliation				20 St. Lett. 1850				CONTRACTOR OF THE PARTY OF THE
3 FOUNDATION PRIVATE-PURPOSE TRUST FUND	222		SISTEMATION	4000E3565000		THE RESERVE		250000000000000000000000000000000000000
Expenditure Detail	0.00	0.00						Real Property
Other Sources/Uses Detail		2019/00/00/00	DATE FOR THE PARTY OF THE PARTY		0.00	CO-20111122		808E15
Fund Reconciliation		CONTROL OF THE	CONTRACTOR OF	- NOTES TO SEE	Paris of the Control			Section 1
8 WARRANT/PASS-THROUGH FUND		BESSESSION OF STREET						EP DISTRICT
Expenditure Detail			Contract Contract					
Other Sources/Uses Detail			No. of the last of		COLUMN TO SERVE			AND DESCRIPTION OF THE PERSON
Fund Reconciliation		THE RESERVE TO SERVE THE PARTY OF THE PARTY						STORUGE CO.
5 STUDENT BODY FUND		CAMPINE STREET						DVA DELL
Expenditure Detail	AND REAL PROPERTY.	THE PERSON NAMED IN	PERSONAL PROPERTY.		A Comment of the	9 058		A CONTRACTOR
Other Sources/Uses Detail	THE RESERVE	TO STATE OF STREET	CONTRACTOR OF THE PARTY OF	SETTINGS TOWN	CHEST SECTION .	TOTAL PROPERTY AND ADDRESS OF THE PARTY AND AD		Control On
Fund Reconciliation TOTALS	0.00	0.00	0.00	0.00	94,290 00	94.290.00	The second second	The state of the s

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

Provide methodology and assumption commitments (including cost-of-living		nt, revenues, expenditures, res	erves and fund balance, an	d multiyear
Deviations from the standards must b	e explained and may affect the ap	proval of the budget.		
CRITERIA AND STANDARDS				
1. CRITERION: Average Daily A	Attendance			
STANDARD: Funded average previous three fiscal years by r	e daily attendance (ADA) has not b more than the following percentage	een overestimated in 1) the firs	st prior fiscal year OR in 2) t	wo or more of the
		Percentage Level	Distric	ot ADA
		3.0% 2.0%		to 300 to 1,000
		1.0%	1,001 a	nd over
District ADA (Form A, Estima	ated P-2 ADA column, lines A6 and C9):	172		
Distri	ct's ADA Standard Percentage Level:	3.0%		
1A. Calculating the District's ADA Vari	ances			
Fiscal Year	Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	(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) Second Prior Year (2013-14)	220.00	215.05	2.2% N/A	Met Met
First Prior Year (2014-15) Budget Year (2015-16)	181,27 172.09	181.27	0.0%	Met
1B. Comparison of District ADA to the	Standard			
Explanation: (required if NOT met)	andard is not met.  In not been overestimated by more than the			rs.
Explanation: (required if NOT met)	7/			

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

37 68049 000000 Form 01C

2. CRITERION: Enroilment	2.	CRIT	ERIO	N: 1	Enro	ilmeni
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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	Di	strict 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):	172				
District's Enrollment Standard Percentage Level:	3.0%				

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.

			Enrollment Variance Level	
	Enrollme	nt	(If Budget is greater	
Fiscal Year	Budget	CBEDS Actual	than Actual, else N/A)	Status
Third Prior Year (2012-13)	220	215	2.3%	Met
Second Prior Year (2013-14)	206	209	N/A	Met
First Prior Year (2014-15)	201	183	9.0%	Not Met
Budget Year (2015-16)	184			

2B. Comparison of District Enrollment to the Standard

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

1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. 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:	The District experienced an unexpected decline in enrollment in 2014-15
(required if NOT met)	

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

Explanation: (required if NOT met)		

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

37 68049 000000 Form 01C

# 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%).

	5.454			
	P-2 ADA Estimated/Unaudited Actuals			
	(Form A, Lines 3, 6, and 26)	Enrollment		
	(Form A, Lines A6 and C4)	CBEDS Actual	Historical Ratio	
Fiscal Year	(Form A, Lines A6 and C9)	(Criterion 2, Item 2A)	of ADA to Enrollment	
hird Prior Year (2012-13)	2,256	215	1049.3%	
Second Prior Year (2013-14)	181	209	86.6%	
irst Prior Year (2014-15)	172	183	94.0%	
		Historical Average Ratio:	410.0%	
DI-	trict's ADA to Enrollment Standard (histori	cal average ratio plus 0.5%1:	410.5%	
UIS				
Dis				
3B. Calculating the District's Project DATA ENTRY: Enter Estimated P-2 ADA (		years. Enter data in the Enrollmen		
BB. Calculating the District's Project  DATA ENTRY: Enter Estimated P-2 ADA of their data are extracted or calculated.	ted Ratio of ADA to Enrollment  that in the first column for the two subsequent  Estimated P-2 ADA  Budget	Enrollment Budget/Projected	it column for the two subsequent years.	
BB. Calculating the District's Project  DATA ENTRY: Enter Estimated P-2 ADA of the data are extracted or calculated.  Fiscal Year	ted Ratio of ADA to Enrollment  that in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	it column for the two subsequent years.  Ratio of ADA to Enrollment	Status
BB. Calculating the District's Project DATA ENTRY: Enter Estimated P-2 ADA of the control of the calculated.  All other data are extracted or calculated.  Fiscal Year Budget Year (2015-16)	ted Ratio of ADA to Enrollment  that in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	t column for the two subsequent years.  Ratio of ADA to Enrollment 93.5%	Met
DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.  Fiscal Year  Budget Year (2015-16)  Ist Subsequent Year (2016-17)	ted Ratio of ADA to Enrollment  data in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172	Enrollment Budget/Projected (Criterion 2, Item 2A)  184	Ratio of ADA to Enrollment 93.5% 93.5%	Met Met
DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.  Fiscal Year  Budget Year (2015-16)  Ist Subsequent Year (2016-17)	ted Ratio of ADA to Enrollment  that in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	t column for the two subsequent years.  Ratio of ADA to Enrollment 93.5%	Met
BB. Calculating the District's Project  DATA ENTRY: Enter Estimated P-2 ADA of the content of the calculated. The content of the calculated of the calculate	ted Ratio of ADA to Enrollment  data in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172  172	Enrollment Budget/Projected (Criterion 2, Item 2A)  184	Ratio of ADA to Enrollment 93.5% 93.5%	Met Met
3B. Calculating the District's Project DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.	ted Ratio of ADA to Enrollment  data in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172  172	Enrollment Budget/Projected (Criterion 2, Item 2A)  184	Ratio of ADA to Enrollment 93.5% 93.5%	Met Met
DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.  Fiscal Year Budget Year (2015-16) Ist Subsequent Year (2016-17) End Subsequent Year (2017-18)  BC. Comparison of District ADA to E	ted Ratio of ADA to Enrollment  that in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172  172  17	Enrollment Budget/Projected (Criterion 2, Item 2A)  184	Ratio of ADA to Enrollment 93.5% 93.5%	Met Met
DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.  Fiscal Year Budget Year (2015-16) Ist Subsequent Year (2017-18)	ted Ratio of ADA to Enrollment  that in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172  172  17	Enrollment Budget/Projected (Criterion 2, Item 2A)  184	Ratio of ADA to Enrollment 93.5% 93.5%	Met Met
DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.  Fiscal Year Budget Year (2015-16) Ist Subsequent Year (2016-17) End Subsequent Year (2017-18)  BC. Comparison of District ADA to E	ted Ratio of ADA to Enrollment  tata in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172  171  Inrollment Ratio to the Standard  standard is not met.	Enrollment Budget/Projected (Criterion 2, Item 2A)  184 184 184	Ratio of ADA to Enrollment 93.5% 93.5% 93.5%	Met Met
DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.  Fiscal Year Budget Year (2015-16) Ist Subsequent Year (2016-17) End Subsequent Year (2017-18)  BC. Comparison of District ADA to E	ted Ratio of ADA to Enrollment  that in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172  172  17	Enrollment Budget/Projected (Criterion 2, Item 2A)  184 184 184	Ratio of ADA to Enrollment 93.5% 93.5% 93.5%	Met Met
DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.  Fiscal Year Budget Year (2015-16) Ist Subsequent Year (2016-17) End Subsequent Year (2017-18)  BC. Comparison of District ADA to E	ted Ratio of ADA to Enrollment  tata in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172  171  Inrollment Ratio to the Standard  standard is not met.	Enrollment Budget/Projected (Criterion 2, Item 2A)  184 184 184	Ratio of ADA to Enrollment 93.5% 93.5% 93.5%	Met Met
DATA ENTRY: Enter Estimated P-2 ADA of All other data are extracted or calculated.  Fiscal Year Budget Year (2015-16) Ist Subsequent Year (2016-17) 2nd Subsequent Year (2017-18) BC. Comparison of District ADA to E	ted Ratio of ADA to Enrollment  tata in the first column for the two subsequent  Estimated P-2 ADA  Budget  (Form A, Lines A6 and C9)  172  172  171  Inrollment Ratio to the Standard  standard is not met.	Enrollment Budget/Projected (Criterion 2, Item 2A)  184 184 184	Ratio of ADA to Enrollment 93.5% 93.5% 93.5%	Met Met

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

37 68049 00000C Form 01C

#### 4. CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

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 COLA¹ 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.

	te which standard applies:				
	LCFF Revenue				
	Basic Ald				
	Necessary Small School				
	istrict must select which LCFF revenue standa Revenue Standard selected: <u>LCFF Revenu</u>				
IA1. (	Calculating the District's LCFF Revenue	e Standard		<u> </u>	
Enter	ENTRY: Enter LCFF Target amounts for the bata in Step 1a for the two subsequent fiscal yadata for Steps 2a through 2d, All other data is	ears. All other data is extracted or c	ears. alculated.		
rojec	ted LCFF Revenue				
	e District reached its LCFF funding level?		Yes, then COLA amount in Line 2b2 No, then Gap Funding in Line 2c is of Budget Year	2 is used in Line 2e Total calculation. used in Line 2e Total calculation. 1st Subsequent Year	2nd Subsequent Year
OFF:	Toward (Batanana Calla)	_	(2015-16)	(2016-17)	(2017-18)
.UFF	Target (Reference Only)		1,499,037.00	1,521,799.00	1,557,831.00
Step 1	Change in Population     ADA (Funded)	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a.	(Form A, lines A6 and C4)	181,27	172.09	172.09	172.09
b.	Prior Year ADA (Funded)		181.27	172.09	172.09
C.	Difference (Step 1a minus Step 1b)	ļ_	(9.18)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)	L	-5.06%	0.00%	0.00%
inn 2	Change is Evading Lavel				
a.	- Change in Funding Level Prior Year LCFF Funding	Г	1,337,057.00	1,397,478.00	1,426,955.00
	COLA percentage (if district is at target)	Not Applicable	1,557,557.55	1,001,470.00	1,420,830.00
b2.	COLA amount (proxy for purposes of this				
C.	criterion) Gap Funding (if district is not at target)	Not Applicable	0.00 114,892.00	0.00	0.00
d.	Economic Recovery Target Funding (current year increment)		114,092.00	29,477.00	34,590.00
	Total (Lines 2b2 or 2c, as applicable, plus Li	ne 2d)	114,892.00	29,477.00	34,590.00
е.		i		2.11%	2.42%
e. f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)		8.59%	2.1170	2.42.0
f.	(Step 2e divided by Step 2a)  - Total Change in Population and Funding Lev	/el	8.59%	2.1176	6.42.0
f.	(Step 2e divided by Step 2a)	vel	3.53%	2.11%	2,42%

# 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

4A2. Alternate LCFF Revenue Standard - E	Basic Aid			
DATA ENTRY: If applicable to your district, input of	data in the 1st and 2nd Subsequent Yea	ar columns for projected local prop	erty taxes; all other data are extracted of	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)	692,422.00	692,422.00		
Percent Change from Previous Year	Basic Aid Standard (percent change from	N/A	N/A	N/A
	previous year, plus/minus 1%):	N/A	N/A	N/A
4A3. Alternate LCFF Revenue Standard - N	lecessary Small School			
DATA ENTRY: All data are extracted or calculated	d.			
Necessary Small School District Projected LC	FF Revenue			
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
(Gap Funding or COLA, plus Economic R	lecessary Small School Standard lecovery Target Payment, Step 2f, plus/minus 1%):	N/A	NIA	N/A
4B. Calculating the District's Projected Ch	ange in LCFF Revenue			
DATA ENTRY: Enter data in the 1st and 2nd Subs	sequent Year columns for LCFF Reven	ue; all other data are extracted or o	calculated.	
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
	(2014-15)	(2015-16)	(2016-17)	(2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	2.010.884.00	2,049,092.00	2,078,569.00	2,113,160,00
	ojected Change in LCFF Revenue:	1.90%	1.44%	1.66%
	LCFF Revenue Standard:	2.53% to 4.53%	1.11% to 3.11%	1.42% to 3.42%
	Status:	Not Met	Met	Met
4C. Comparison of District LCFF Revenue	to the Standard			
DATA ENTRY: Enter an explanation if the standar  1a. STANDARD NOT MET - Projected changexceed the standard(s) and a description	d is not met.	lard in one or more of the budget o	r two subsequent fiscal years. Provide	reasons why the projection(s
Explanation: LCFF Calco	ulation is based on DOF/FCMAT calcula	ator. Variance is due to declining e	nroliment.	

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

37 68049 000000 Form 01C

# 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.

DATA ENTRY: All data are extracted or co	alculated.			
	Estimated/Unaudited /			
	(Resources (		Ratio	
Fiscal Year	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures	of Unrestricted Salaries and Benefits	
nird Prior Year (2012-13)	1,312,422.70	(Form 01, Objects 1000-7499) 1,483,091,37	to Total Unrestricted Expenditures 88,5%	
cond Prior Year (2013-14)	1,448,795.92	1,637,217.91	88.5%	
est Prior Year (2014-15)	1,468,863.68	1,750,183.05	83.9%	
	7,100,000.00	Historical Average Ratio:	87.0%	
	13 11 173	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	District's Reserve Standard Percentage (Criterion 10B, Line 4):	5.0%	5.0%	5.0%
{histori	District's Salaries and Benefits Standard cal average ratio, plus/minus the greater	82.0% to 92.0%	82.0% to 92.0%	82.0% to 92.0%
3. Calculating the District's Project  ATA ENTRY: If Form MYP exists, Unres	district's reserve standard percentage):  ted Ratio of Unrestricted Salaries and tricted Salaries and Benefits, and Total Unre All other data are extracted or calculated.	Benefits to Total Unrestrict	ed General Fund Expenditures	
3. Calculating the District's Project  ATA ENTRY: If Form MYP exists, Unres	tricted Salaries and Benefits, and Total Unre Mi other data are extracted or calculated. Budget - Un (Resources 0	d Benefits to Total Unrestrict stricted Expenditures data for the prestricted 0000-1999)	ed General Fund Expenditures  1st and 2nd Subsequent Years will be extr	
3. Calculating the District's Project ATA ENTRY: If Form MYP exists, Unres	tricted Salaries and Benefits, and Total Unre All other data are extracted or calculated.  Budget - Un (Resources 0 Salaries and Benefits	d Benefits to Total Unrestrict stricted Expenditures data for the prestricted 0000-1999) Total Expenditures	ed General Fund Expenditures  1st and 2nd Subsequent Years will be extr	
Calculating the District's Project TA ENTRY: If Form MYP exists, Unreser data for the two subsequent years. A	tricted Salaries and Benefits, and Total Unre tricted Salaries and Benefits, and Total Unre All other data are extracted or calculated.  Budget - Un (Resources ( Salaries and Benefits (Form 01, Objects 1000-3999)	stricted Expenditures data for the prestricted (2000-1999) Total Expenditures (Form 01, Objects 1000-7499)	ed General Fund Expenditures  1st and 2nd Subsequent Years will be extremely serviced to the service of Unrestricted Salaries and Benefits	acted; if not,
Calculating the District's Project TA ENTRY: If Form MYP exists, Unreser data for the two subsequent years. A	tricted Salaries and Benefits, and Total Unre tricted Salaries and Benefits, and Total Unre All other data are extracted or calculated.  Budget - Un (Resources ( Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	stricted Expenditures data for the constricted Expenditures data for the constricted 2000-1999)  Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	ed General Fund Expenditures  1st and 2nd Subsequent Years will be extra  Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	acted; if not,
TA ENTRY: If Form MYP exists, Unresser data for the two subsequent years. A	tricted Salaries and Benefits, and Total Unreal Mother data are extracted or calculated.  Budget - Un (Resources (Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	stricted Expenditures data for the prestricted (2000-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	ed General Fund Expenditures  1st and 2nd Subsequent Years will be extremely selected and Selected Selected Selected Expenditures  83.8%	acted; if not, Status Met
TA ENTRY: If Form MYP exists, Unresser data for the two subsequent years. A  Fiscal Year dget Year (2015-16) Subsequent Year (2016-17)	tricted Salaries and Benefits, and Total Unre tricted Salaries and Benefits, and Total Unre All other data are extracted or calculated.  Budget - Un (Resources ( Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	stricted Expenditures data for the constricted Expenditures data for the constricted 2000-1999)  Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)	ed General Fund Expenditures  1st and 2nd Subsequent Years will be extra  Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	acted; if not,
ATA ENTRY: If Form MYP exists, Unrester data for the two subsequent years. A Fiscal Year (2015-16) t Subsequent Year (2017-18)	tricted Salaries and Benefits, and Total Unreal Mother data are extracted or calculated.  Budget - Un (Resources C Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  1,472,445.84 1,537,547.00	stricted Expenditures data for the prestricted (1900-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Unes B1-B8, B10) 1,757,451.90 1,827,083.53	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 83.8% 84.2%	sacted; if not, Status Met Met
ATA ENTRY: If Form MYP exists, Unrester data for the two subsequent years. A  Fiscal Year  dget Year (2015-16) I Subsequent Year (2017-18)	tricted Salaries and Benefits, and Total Unreal Mother data are extracted or calculated.  Budget - Un (Resources (Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  1,472,445.84 1,537,547,00	stricted Expenditures data for the prestricted (1900-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 1,757,451.90 1,827,083.53	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 83.8% 84.2%	sacted; if not, Status Met Met
TA ENTRY: If Form MYP exists, Unrester data for the two subsequent years. A  Fiscal Year dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18) C Comparison of District Salaries	tricted Salaries and Benefits, and Total Unreal other data are extracted or calculated.  Budget - Un (Resources (Resources (Resources (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  1,472,445.84 1,537,547.00 1,555,470.00 and Benefits Ratio to the Standard	stricted Expenditures data for the prestricted (1900-1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 1,757,451.90 1,827,083.53	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 83.8% 84.2%	sacted; if not, Status Met Met
TA ENTRY: If Form MYP exists, Unreser data for the two subsequent years. A Fiscal Year dget Year (2015-16) Subsequent Year (2016-17) if Subsequent Year (2017-18) Comparison of District Salaries TA ENTRY: Enter an explanation if the	tricted Salaries and Benefits, and Total Unreal other data are extracted or calculated.  Budget - Un (Resources (Resources (Resources (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)  1,472,445.84 1,537,547.00 1,555,470.00 and Benefits Ratio to the Standard	stricted Expenditures data for the prestricted (1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 1,757,451.90 1,827,083.53 1,851,227.76	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 83.8% 84.2% 84.0%	Status  Met  Met  Met
TA ENTRY: If Form MYP exists, Unrester data for the two subsequent years. A  Fiscal Year dget Year (2015-16) Subsequent Year (2016-17) d Subsequent Year (2017-18) Comparison of District Salaries TA ENTRY: Enter an explanation if the	tricted Salaries and Benefits, and Total Unreal other data are extracted or calculated.  Budget - Un (Resources (Resources (Resources (Remot), Objects 1000-3999) (Form MYP, Lines B1-B3)  (Form MYP, Lines B1-B3)  1,472,445.84  1,537,547.00  1,555,470.00  and Benefits Ratio to the Standard standard is not met.	stricted Expenditures data for the prestricted (1999) Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10) 1,757,451.90 1,827,083.53 1,851,227.76	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures 83.8% 84.2% 84.0%	Status  Met  Met  Met

# 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

37 68049 000000 Form 01C

# 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.

ATA ENTRY: All data are extracted or calculated.			
	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Yea (2017-18)
1. District's Change in Population and Fundi (Criterion 4A1,	ing Level Step 3): 3,53%	2.11%	2.42%
2. District's Other Revenues and Exper Standard Percentage Range (Line 1, plus/min	us 10%): -6.47% to 13.53%	-7.89% to 12.11%	-7.58% to 12.42%
District's Other Revenues and Expe     Explanation Percentage Range (Line 1, plus/ml		-2.89% to 7.11%	-2.58% to 7.42%
B. Calculating the District's Change by Major Object Category a	nd Comparison to the Explanation Perc	entage Range (Section 6A, Li	ne 3)
ATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for pears. All other data are extracted or calculated.			two subsequent
xplanations must be entered for each category if the percent change for an	y year exceeds the district's explanation percen	tage range.	
bject Range / Fiscal Year	A	Percent Change	Change Is Outside
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line	Amount	Over Previous Year	Explanation Range
rate Prior Year (2014-15)	364,778.00		
idget Year (2015-15)	395,306,00	8.37%	No
st Subsequent Year (2016-17)	371,151.00	-6.11%	Yes
nd Subsequent Year (2017-18)	349,512.00	-5.80%	Yes
Explanation: Federal Revenues are projected to de (required if Yes) CASEMIS in future years.	crease due to a new funding model for East Co	ounty SELPA. Federal Revenues w	ill be allocated based upon
(required if Yes) CASEMIS in future years.  Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Inst Prior Year (2014-15)	Line A3) 99,916.42		
(required if Yes) CASEMIS in future years.  Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Inst Prior Year (2014-15) (2014-15)	99,916.42 160,544.00	60,68%	Yes
(required if Yes) CASEMIS in future years.  Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP,	Line A3) 99,916.42		
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, 1781 Prior Year (2014-15) udget Year (2015-16) st Subsequent Year (2016-17) and Subsequent Year (2017-18)	99,916.42 160,544.00 60,141.00	60,68% -62.54% 2,48%	Yes Yes
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Irist Prior Year (2014-15) udget Year (2015-16) at Subsequent Year (2016-17) and Subsequent Year (2017-18)  Explanation: (required if Yes)  State Revenues will decline in 2016-17 Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP,	99,916.42 160,544.00 60,141.00 61,633.00 7 as a result of 1x funding for Mandated Cost Ci	60,68% -62.54% 2,48%	Yes Yes
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, 1717) Proof of the Control of the Co	1,276,662.00	60.68% -62.54% 2.48% laims of \$601/ADA in 2015-16	Yes Yes No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, 1717)  The state of the	Line A3)  99,916.42  160,544.00  60,141.00  51,833.00  7 as a result of 1x funding for Mandated Cost C	60.68% -62.54% 2.48% laims of \$601/ADA in 2015-16	Yes Yes No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, 17st Prior Year (2014-15) (adget Year (2015-16) (ad Subsequent Year (2017-18) (ad Subsequent Year (2017-18) (ad Subsequent Year (2017-18) (ad Subsequent Year (2017-18) (ad Subsequent Year (2017-18) (ad Subsequent Year (2017-18) (ad Subsequent Year (2017-18) (ad Subsequent Year (2018-15) (ad Subsequent Year (2016-17) (ad Subsequent Yea	Line A3)  99,916.42  160,544.00  60,141.00  61,833.00  7 as a result of 1x funding for Mandated Cost C  Line A4)  1,276,662.00  1,318,382.00  1,339,952.00	60,68% -62.54% 2.48% laims of \$601/ADA in 2015-16 3.27% 1.64%	Yes Yes No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, 17st Prior Year (2014-15) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-15) (Idget Year (2014-15) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2016-17) (I	Line A3)  99,916.42  160,544.00  60,141.00  51,833.00  7 as a result of 1x funding for Mandated Cost C	60.68% -62.54% 2.48% laims of \$601/ADA in 2015-16	Yes Yes No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, 17 page 12014-15) In Subsequent Year (2016-17) In Subsequent Year (2017-18)  Explanation: (required if Yes)  Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, 181 page 12014-15) Index page 12014-15) Index page 12014-15 Index page 12014-	Line A3)  99,916.42  160,544.00  60,141.00  61,833.00  7 as a result of 1x funding for Mandated Cost C  Line A4)  1,276,662.00  1,318,382.00  1,339,952.00	60,68% -62.54% 2.48% laims of \$601/ADA in 2015-16 3.27% 1.64%	Yes Yes No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Inst Prior Year (2014-15) (Inst Prior Year (2015-16) (Inst Subsequent Year (2017-18) (Inst Subsequent Year (2017-18) (Inst Subsequent Year (2017-18) (Inst Subsequent Year (2017-18) (Inst Prior Year (2014-15) (Inst Prior Year (2014-15) (Inst Prior Year (2014-15) (Inst Subsequent Year (2016-17) (Inst Subsequent Year (2017-18) (Inst Subsequent Year (2017-	1,276,662.00 1,339,952.00 1,370,077.00	60,68% -62.54% 2.48% laims of \$601/ADA in 2015-16 3.27% 1.64%	Yes Yes No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Inst Prior Year (2014-15) (Inst Prior Year (2015-16) (Inst Year (2015-16) (Inst Year (2015-17) (Inst Year (2016-17) (Inst Year (2016-17) (Inst Year (2016-17) (Inst Year (2016-17) (Inst Year (2014-15) (Inst Year (2014-15) (Inst Year (2015-16) (Inst Year (2015-16) (Inst Year (2016-17) (	1,276,662.00 1,318,382.00 1,370,077.00  Line B4)	60,68% -62.54% 2.48% laims of \$601/ADA in 2015-16 3.27% 1.64%	Yes Yes No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Inst Prior Year (2014-15) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-15) (Idget Year (2014-15) (Idget Year (2014-15) (Idget Year (2014-15) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2016-17) (I	## Page 154,999.98	60.68% -62.54% 2.48% laims of \$601/ADA in 2015-16 3.27% 1.64% 2.25%	Yes Yes No No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, 17st Prior Year (2014-15) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2014-15) (Idget Year (2014-15) (Idget Year (2015-16) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-15) (Idget Year (2016-15) (Idget Year (2016-15) (Idget Year (2016-16) (I	1,276,662.00 1,318,382.00 1,370,077.00 154,999.98 108,778.06	60.68% -62.54% 2.48% laims of \$601/ADA in 2015-16 3.27% 1.64% 2.25%	Yes Yes No No No No No No No No No No No No No
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Inst Prior Year (2014-15) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-17) (Idget Year (2016-15) (Idget Year (2014-15) (Idget Year (2014-15) (Idget Year (2014-15) (Idget Year (2015-16) (Idget Year (2015-16) (Idget Year (2016-17) (I	## Page 154,999.98	60.68% -62.54% 2.48% laims of \$601/ADA in 2015-16 3.27% 1.64% 2.25%	Yes Yes No No No

# 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

	Services and Other Opera	ting Expenditures (Fund 01, Objects 5000-5	999) (Form MYP, Line B5)		
First P	rior Year (2014-15)		1,304,583.00		
Budge	t Year (2015-16)		1,395,391.00	6.96%	No
1st Su	bsequent Year (2016-17)		1,374,308.00	-1.51%	No
2nd Subsequent Year (2017-18)			1,353,303.00	-1.53%	No
	Explanation: (required if Yes)	As Federal Revenues decrease due to the n accordingly	ew SELPA Funding model, contracted se	rvices to Charter Schools for Special	Education will decrease
		hange in Total Operating Revenues and	Expenditures (Section 6A, Line 2)		
DATA	ENTRY; All data are extracte	d or calculated.			
Object	Range / Fiscal Year		Amount	Percent Change Over Previous Year	Status
C1 1 D		, and Other Local Revenue (Criterion 6B)	4 744 959 49		
	rior Year (2014-15)		1,741,356.42	7.000	Man
	l Year (2015-16)		1,874,232.00	7,63%	Met
	bsequent Year (2016-17) ibsequent Year (2017-18)		1,771,244.00	-5.49% 0.57%	Met Met
2114 00	DSCGOOK TOOK (2017-10)		1,761,322.00	0,3776	स्मद्धाः
		, and Services and Other Operating Expend			
	rior Year (2014-15)		1,459,582.98		
	t Year (2015-16)		1,504,169.06	3.05%	Met
	bsequent Year (2016-17)		1,489,476.57	-0.98%	Met
zna su	ibsequent Year (2017-18)		1,474,827.76	-0,98%	Met
	Explanation: Federal Revenue (linked from 6B				
	if NOT met)				
	Explanation: Other State Revenue (linked from 6B if NOT met)				
	Explanation:				
	Other Local Revenue (linked from 6B if NOT met)				
1b.	STANDARD MET - Projecte	d total operating expenditures have not change	d by more than the standard for the budg	get 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)				

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

37 68049 00000C

#### CRITERION: Facilities Maintenance

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures	-			
and Other Financing Uses				
(Form 01, objects 1000-7999)	3,377,647.90			
b. Plus: Pass-through Revenues	=0	3% Required	Budgeted Contribution 1	
and Apportionments		Minimum Contribution	to the Ongoing and Major	
(Line 1b, if line 1a is No)	0.00	(Line 2c times 3%)	Maintenance Account	Status
c. Net Budgeted Expenditures				
and Other Financing Uses	3,377,647.90	101,329.44	43,366.00	Not Met

Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)

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

X Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)]) Other (explanation must be provided)	
We are exempt due to District size	

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

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

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

37 68049 000000 Form 01C

# 8. CRITERION: Deficit Spending

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

0741 0	alculating the District's Deficit Spending Sta				
DATA	ENTRY: All data are extracted or calculated.		Tilled Billio Mana	Second Prior Year	First Dalas Mana
			Third Prior Year (2012-13)	(2013-14)	First Prior Year (2014-15)
1.	District's Available Reserve Amounts (resources 0	0000-1999)	(2012-10)		12011 (0)
	a, Reserve for Economic Uncertainties	- TN		3	
	(Funds 01 and 17, Object 9789)		799,936.45	292,209.99	293,297.11
	b. Unassigned/Unappropriated				
	(Funds 01 and 17, Object 9790)		0.00	0.00	0,00
	<ul> <li>c. Negative General Fund Ending Balances in Res Resources (Fund 01, Object 979Z, if negative, the</li> </ul>			33	
	resources (Pulid 01, Object 9792, il riegalive, il resources 2000-9999)	ioi each oi	0,00	0.00	0.00
	d. Available Reserves (Lines 1a through 1c)		799,936.45	292,209,99	293.297.11
2.	Expenditures and Other Financing Uses		750,050		
	a. District's Total Expenditures and Other Financin	ng Uses			
	(Fund 01, objects 1000-7999)		3,007,793.34	3,132,580.80	3,362,154.42
	b. Plus: Special Education Pass-through Funds (F				
	3300-3499 and 6500-6540, objects 7211-7213	and 7221-7223)			0.00
	c. Total Expenditures and Other Financing Uses		7 007 700 74	2 402 502 02	0.000.454.400
3.	(Line 2a plus Line 2b)  District's Available Reserve Percentage		3,007,793.34	3,132,580.80	3,362,154.42
4.	(Line 1d divided by Line 2c)		26.6%	9.3%	8.7%
	(Line to divide by Line Lo)	N L	20,010	2270	0,7 10
	District's Deficit Spending Sta	ndard Percentage Levels			
		(Line 3 times 1/3):	8.9%	3.1%	2.9%
			Fund for Other Than Capital Outla ending balances in restricted reso <sup>2</sup> A school district that is the Admin	ed accounts in the General Fund and the ny Projects. Available reserves will be red	Special Reserve uced by any negative I Plan Area (SELPA)
8B. C	alculating the District's Deficit Spending Per	rcentages	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin	ed accounts in the General Fund and the by Projects. Available reserves will be red urces in the General Fund. Istrative Unit of a Special Education Loca	Special Reserve uced by any negative I Plan Area (SELPA)
	alculating the District's Deficit Spending Per	rcentages	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin	ed accounts in the General Fund and the by Projects. Available reserves will be red urces in the General Fund. Istrative Unit of a Special Education Loca	Special Reserve uced by any negative I Plan Area (SELPA)
			and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Local the distribution of funds to its participating.	Special Reserve uced by any negative I Plan Area (SELPA)
	ENTRY: All data are extracted or calculated.	Net Change in	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Local the distribution of funds to its participating.  Deficit Spending Level	Special Reserve uced by any negative I Plan Area (SELPA)
	ENTRY: All data are extracted or calculated.	Net Change in estricted Fund Balance	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Loca the distribution of funds to its participatin  Deficit Spending Level (If Net Change in Unrestricted Fund	Special Reserve uced by any negative Il Plan Area (SELPA) ig members.
DATA	ENTRY: All data are extracted or calculated.  Unn Fiscal Year	Net Change in estricted Fund Balance Form 01, Section E)	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Loca the distribution of funds to its participatin  Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Special Reserve uced by any negative Il Plan Area (SELPA) ig members.
DATA Third P	ENTRY: All data are extracted or calculated.  Unn Fiscal Year ( rior Year (2012-13)	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Loca the distribution of funds to its participatin  Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status Met
DATA Third P	ENTRY: All data are extracted or calculated.  Unn Fiscal Year ( rior Year (2012-13) d Prior Year (2013-14)	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19 800.80	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted reso <sup>2</sup> A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,217.91	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Loca the distribution of funds to its participatin  Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
DATA Third F Second	ENTRY: All data are extracted or calculated.  Unn Fiscal Year ( rior Year (2012-13)	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Loca the distribution of funds to its participatin  Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status Met
Third F Second First Pl Budget	Unr. Fiscal Year (2012-13) d Prior Year (2014-15) ivo Year (2015-16) (Information only)	Net Change in estricted Fund Balance Form 01, Section E)	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted reso <sup>2</sup> A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,217.91  1,877,063.05	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Loca the distribution of funds to its participatin  Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
Third F Second First Pl Budget	Unn Fiscal Year (rior Year (2012-13) d Prior Year (2014-15)	Net Change in estricted Fund Balance Form 01, Section E)	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted reso <sup>2</sup> A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,217.91  1,877,063.05	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Loca the distribution of funds to its participatin  Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
Third F Second First Pi Budget	Unr. Fiscal Year (2012-13) d Prior Year (2014-15) ivo Year (2015-16) (Information only)	Net Change in estricted Fund Balance Form 01, Section E)  5,923.19 800.80 1,081.67 20,643.10	and the Unassigned/Unappropriat Fund for Other Than Capital Outle ending balances in restricted reso <sup>2</sup> A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,217.91  1,877,063.05	ed accounts in the General Fund and the ty Projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Loca the distribution of funds to its participatin  Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) N/A	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
Third F Second First Pi Budgei 8C. Co	Unresident Standard of Calculated.  Fiscal Year (2012-13) d Prior Year (2013-14) dior Year (2014-15) t Year (2015-16) (Information only)  Comparison of District Deficit Spending to the SENTRY: Enter an explanation if the standard is not residue.	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19 800.80 1,081.67 20,643.10 e Standard	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,701.91  1,877,063.05  1,820,541.90	ed accounts in the General Fund and the projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Local the distribution of funds to its participating the distribut	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
Third F Second First Pi Budget	Unn Fiscal Year (rior Year (2012-13) d Prior Year (2014-15) it Year (2015-16) (Information only)  Comparison of District Deficit Spending to the	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19 800.80 1,081.67 20,643.10 e Standard	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,701.91  1,877,063.05  1,820,541.90	ed accounts in the General Fund and the projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Local the distribution of funds to its participating the distribut	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
Third F Second First Pi Budgei 8C. Co	Unresident Standard of Calculated.  Fiscal Year (2012-13) d Prior Year (2013-14) dior Year (2014-15) t Year (2015-16) (Information only)  Comparison of District Deficit Spending to the SENTRY: Enter an explanation if the standard is not residue.	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19 800.80 1,081.67 20,643.10 e Standard	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,701.91  1,877,063.05  1,820,541.90	ed accounts in the General Fund and the projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Local the distribution of funds to its participating the distribut	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
Third F Second First Pi Budgei 8C. Co	ENTRY: All data are extracted or calculated.  Unit Fiscal Year (2012-13) d Prior Year (2013-14) rior Year (2014-15) it Year (2015-16) (Information only)  comparison of District Deficit Spending to the ENTRY: Enter an explanation if the standard is not in STANDARD MET - Unrestricted deficit spending, in	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19 800.80 1,081.67 20,643.10 e Standard	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,701.91  1,877,063.05  1,820,541.90	ed accounts in the General Fund and the projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Local the distribution of funds to its participating the distribut	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
Third F Second First Pi Budgei 8C. Co	ENTRY: All data are extracted or calculated.  Unin Fiscal Year ( Prior Year (2012-13) d Prior Year (2013-14) d Prior Year (2014-15) d Year (2015-16) (Information only)  Imparison of District Deficit Spending to the ENTRY: Enter an explanation if the standard is not in STANDARD MET - Unrestricted deficit spending, in Explanation:	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19 800.80 1,081.67 20,643.10 e Standard	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,701.91  1,877,063.05  1,820,541.90	ed accounts in the General Fund and the projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Local the distribution of funds to its participating the distribut	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met Met
Third F Second First Pi Budgei 8C. Co	ENTRY: All data are extracted or calculated.  Unit Fiscal Year (2012-13) d Prior Year (2013-14) rior Year (2014-15) it Year (2015-16) (Information only)  comparison of District Deficit Spending to the ENTRY: Enter an explanation if the standard is not in STANDARD MET - Unrestricted deficit spending, in	Net Change in estricted Fund Balance Form 01, Section E) 5,923.19 800.80 1,081.67 20,643.10 e Standard	and the Unassigned/Unappropriat Fund for Other Than Capital Outla ending balances in restricted reso A school district that is the Admin may exclude from its expenditures  Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)  1,673,703.37  1,664,701.91  1,877,063.05  1,820,541.90	ed accounts in the General Fund and the projects. Available reserves will be red urces in the General Fund.  Istrative Unit of a Special Education Local the distribution of funds to its participating the distribut	Special Reserve uced by any negative  I Plan Area (SELPA) ig members.  Status  Met 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 1	[	District ADA		
1.7%	0	to	300	
1.3%	301	to	1,000	
1.0%	1,001	to	30,000	
0.7%	30,001	to	400,000	
0.3%	400.001	and	over	

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

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

172

District's Fund Balance Standard Percentage Level:

1.7%

# 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.

	Unrestricted General Fur	nd Beginning Balance <sup>2</sup>	Beginning Fund Balance	
	(Form 01, Line F1e, U	Inrestricted Column)	Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2012-13)	290,538.00	291,491.45	N/A	Met
Second Prior Year (2013-14)	304,718.00	297,414.64	2.4%	Not Met
First Prior Year (2014-15)	278,103.00	298,215.44	N/A	Met
Budget Year (2015-16) (Information only)	299,297,11			

<sup>&</sup>lt;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.

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

Explanation: (required if NOT met)	

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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#### 10. CRITERION: Reserves

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

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

Percentage Level	District ADA		
5% or \$65,000 (greater of)	0	to	300
4% or \$65,000 (greater of)	301	to	1,000
3%	1,001	to	30,000
2%	30,001	to	400,000
1%	400.001	and	over

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>&</sup>lt;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):	172	172	172
District's Reserve Standard Percentage Level:	5%	5%	5%

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

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

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

- 1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
  - If you are the SELPA AU and are excluding special education pass-through funds:

    a. Enter the name(s) of the SELPA(s):

No	

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

Budget Year	1st Subsequent Year	2nd Subsequent Year
(2015-16)	(2016-17)	(2017-18)
1		
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
   Financing Uses
   Financing Uses
- (Fund 01, objects 1000-7999) (Form MYP, Line B11)
  2. Plus: Special Education Pass-through
- (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
  3. Total Expenditures and Other Financing Uses
  (Line B1 plus Line B2)
- 4. 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)
- 7. 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)
	3,377,647.90	3,433,150.57	3,391,551.76
	0.00	0.00	0.00
E	3,377,647,90 5%	3,433,150.57 5%	3,391,551.76 5%
	168,882.40	171,657.53	169,577,59
	65,000.00	65,000.00	65,000.00
	168,882.40	171,657.53	169,577.59

<sup>&</sup>lt;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.

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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10C.	Calculating	the	District's	Budgeted	Reserve Amount
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DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

	ve Amounts stricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1	General Fund - Stabilization Arrangements	(2010-10)		
ı.	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			1.2
	(Fund 01, Object 9789) (Form MYP, Line E1b)	313,940.21	313,940.21	313,940.21
3.	General Fund - Unassigned/Unappropriated Amount	and the second second		
	(Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources			
	(Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	1		
	(Form MYP, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements			
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount	de la companya de la companya de la companya de la companya de la companya de la companya de la companya de la		
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	313,940.21	313,940.21	313,940.21
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	9.29%	9,14%	9.26%
	District's Reserve Standard			
	(Section 10B, Line 7):	168,882.40	171,657.53	169,577.59
	Status:	Met	Met	Met

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

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

<ol> <li>STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fis</li> </ol>	cai vears

Explanation:	
(required if NOT met)	

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

SUP	PLEMENTAL INFORMATION
DATA	ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.
S1.	Contingent Liabilities
1a.	Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?  No
1b.	If Yes, identify the liabilities and how they may impact the budget:
S2.	Use of One-time Revenues for Ongoing Expenditures
1a.	Does your district have ongoing general fund expenditures in the budget in excess of one percent of the total general fund expenditures that are funded with one-time resources?  Yes
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:
	Ongoing Expenses for salaries and benefits are currently being offset by Charter Funds. Reductions will be neccessary if or when Charter Funds are depleted
S3.	Use of Ongoing Revenues for One-time Expenditures
1a.	Does your district have large non-recurring general fund expenditures that are funded with ongoing general fund revenues?  No
1b.	If Yes, identify the expenditures:
S4.	Contingent Revenues
1a.	Does your district have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act
	(e.g., parcel taxes, forest reserves)?
1b.	If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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#### S5. Contributions

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

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

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

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

# SSA. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may impact the General Fund

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund				
First Prior Year (2014-15)	(16,088,28)	No.		
Budget Year (2015-16)	(141,377.00)	125,288.72	778.8%	Not Met
1st Subsequent Year (2016-17)	(143,639.00)	2,252.00	1.6%	Met
2nd Subsequent Year (2017-18)	(147,201.00)	3,562.00	2.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	23,434.00			
Budget Year (2015-16)	31,200.00	7,766.00	33.1%	Met
1st Subsequent Year (2016-17)	96,605,53	65,405,53	209.6%	Not Met
2nd Subsequent Year (2017-18)	81,412.76	(15,192.77)	-15,7%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	126,580.00			
Budget Year (2015-16)	63,090.00	(63,490.00)	-50.2%	Not Met
1st Subsequent Year (2016-17)	13,090.00	(50,000.00)	-79.3%	
2nd Subsequent Year (2017-18)				Not Met
ind Odbabdubik (46) (2017-10)	13,090.00	0.00	0.0%	Met
1d. Impact of Capital Projects				
Do you have any capital projects that may impact the	se general fund operational hydnet?		No	
== y== mare only depites projects mat may impact to	in Several ratio obstational profess.		INO	

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

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

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

Explanation:	
(required if NOT met)	

The Contribution to Special Education was much lower than usual in 2014-15 due to one-time carryover from 2013-14.

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

Explanation: (required if NOT met)

The Transfer in from the Charter Fund is projected to increase each year, Reductions will be neccessary if and when Charter Funds are exhausted.

# 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

1c. NOT MET - The projected transfers out of the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the

	amount(s) transferred, by fu	nd, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.
	Explanation: (required if NOT met)	Transfers out vary significantly from year to year based upon the District's ability to 1) Fund the OPEB ARC in Fund 20 and 2) Replenish Charter Fund Balances in Fund 17. In 2014-15, the District will transfer \$50,000 to the Charter Fund and \$67,519 to Fund 20 for OPEB. In 2015-16, the District is not projecting to fund OPEB at this time. Additional transfers out in future years will depend upon available funding.
1d.	NO - There are no capital pro	ojects that may impact the general fund operational budget.
	Project Information: (required if YES)	

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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# S6. Long-term Commitments

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

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

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

ATA ENTRY: Click the appropriate	button in item	1 and enter data in all co	umns of item 2 for	applicable long-term c	ommitments; there are no extractions in th	is section.
Does your district have long- (If No, skip item 2 and Section			Yes			
2. If Yes to item 1, list all new a than pensions (OPEB); OPE	nd existing m B is disclosed	ultiyear commitments and d in item S7A.	required annual d	ebt service amounts. D	o not include long-term commitments for p	postemployment benefits other
Type of Commitment	# of Years Remaining	Funding Sour	SACS Fu es (Revenues)	nd and Object Codes L	Jsed For; Debt Service (Expenditures)	Principal Balance as of July 1, 2015
apital Leases	Remaining	Fullding Source	es (Nevellues)		Debt Service (Experiorates)	as of July 1, 2015
ertificates of Participation eneral Obligation Bonds		_				4.070
pp Early Retirement Program		51-8611	<u> </u>	51-7434		4,972,
ate School Building Loans						
ompensated Absences		010-8011		010-2200		30,2
ther Long-term Commitments (do n	ot include OF	EB):				
*	-					
		<u> </u>				
TOTAL:						5,002,3
		Prior Year		Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2014-15)		(2015-16)	(2016-17)	(2017-18)
		Annual Payment		Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued) spital Leases		(P&I)		(P & I)	(P & I)	(P&I)
ertificates of Participation						
eneral Obligation Bonds						
upp Early Retirement Program						
ate School Building Loans Empensated Absences						
her Long-term Commitments (conti	nued):					
				<del></del>		
Total Annua	l Payments:		o l	C	0	

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S6B.	Comparison of the District's Annual Payments to Prior Year Annual Payment	
DATA	ENTRY: Enter an explanation if Yes	
1a.	No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.	
	Explanation: (required if Yes to increase in total annual payments)	
	dentification of Decreases to Funding Sources Used to Pay Long-term Commitments  ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.	
1,	Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	
2.	No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.  Explanation: (required if Yes)	

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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#### S7. Unfunded Liabilities

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

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

S7A.	Identification of the District's Estimated Unfunded Liability for Post	employment Benefits Other t	han Pensions (OPEB)	-
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applications and enter data in all other applications.	able items; there are no extractions	in this section except the budget year da	ta on line 5b
1.	Does your district provide postemployment benefits other			
	than pensions (OPEB)? (If No. skip items 2-5)	Yes		
2.	For the district's OPEB:			
	a. Are they lifetime benefits?	No		
	b. Do benefits continue past age 65?	No		
	c. Describe any other characteristics of the district's OPEB program including	eligibility criteria and amounts, if a	nv. that retirees are required to contribute	toward
	their own benefits:			
		-		
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?	İ	Pow se well so	
	a. Are or as manded on a pay-as-you-go, actuarial cost, or other interriou?	L	Pay-as-you-go	
	b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance	9 OT	Self-Insurance Fund	Governmental Fund
	governmental fund	L	0	67,519
4.	OPEB Liabilities			
	a. OPEB actuarial accrued liability (AAL)		3,800.00	
	b. OPEB unfunded actuarial accrued liability (UAAL)	448	3,800.00	
	c. Are AAL and UAAL based on the district's estimate or an		.	
	actuarial valuation?  d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Actuarial December 2		
	a. Il bassa on all deliberal fallegion, illacolle the date of the CPLD fallegion.		013	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
5,	OPEB Contributions	(2015-16)	(2016-17)	(2017-18)
	a. OPEB annual required contribution (ARC) per			
	actuarial valuation or Alternative Measurement		•	
	Method b. OPEB amount contributed (for this purpose, include premiums	67,519.00	67,519.00	67,519.00
	paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	27,501.00	40 000 00	20 202 00
			19,993.00	20,393.00
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	27.501.00	19,993.00	20,393.00

# 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

S7B.	Identification of the District's Unfunded Liability for Self-Insurance	Programs		
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applic	able items; there are no extraction	ns in this section.	
1.	Does your district operate any self-insurance programs such as workers' con employee health and welfare, or property and liability? (Do not include OPEB covered in Section S7A) (If No, skip items 2-4)	npensation, i, which is		
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	alls for each such as level of risk r	etained, funding approach, basis for val	uation (district's estimate or
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	_		
4.	Self-Insurance Contributions a. Required contribution (funding) for self-Insurance programs b. Amount contributed (funded) for self-insurance programs	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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#### S8. Status of Labor Agreements

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

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

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

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

S8A.	Cost Analysis of District's Labor Agre	ements - Certificated (Non-mana	gement) Employees			
DATA	ENTRY: Enter all applicable data items, ther	re are no extractions in this section.				
		Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)		1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	er of certificated (non-management) e-equivalent (FTE) positions	11.0		11.0	11.0	11.0
Certifi 1.	cated (Non-management) Salary and Ben Are salary and benefit negotiations settled			No		
	If Yes, and t have been f	he corresponding public disclosure dor iled with the COE, complete questions	cuments 2 and 3.			
	If Yes, and t have not be	he corresponding public disclosure doc en filed with the COE, complete question	cuments ons 2-5.			
	If No, identif	y the unsettled negotiations including a	ny prior year unsettled i	negotiations	and then complete questions 6 and	17,
	Unsettled fo	r 2014-15 and beyond				
3.	Per Government Code Section 3547.5(c), to meet the costs of the agreement?	siness official? of Superintendent and CBO certification	n:	End Da	ate:	
5.	Salary settlement:		Budget Year (2015-16)		1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Is the cost of salary settlement included in projections (MYPs)?	the budget and multiyear	12010-107		(2010-17)	(2017-10)
	Total cost of % change in	One Year Agreement salary settlement salary schedule from prior year or				
		Multiyear Agreement salary settlement				
		salary schedule (rom prior year ext, such as "Reopener")				
	Identify the s	source of funding that will be used to su	pport multiyear salary c	ommitment	s;	

# 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

Negot	lations Not Settled			
6.	Cost of a one percent increase in salary and statutory benefits	7,149		
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7.	Amount included for any tentative salary schedule increases	0	0	0
**	, marking the state of the stat			
C-46	to the different control of the second state of the second	Budget Year	1st Subsequent Year	2nd Subsequent Year
Cerar	icated (Non-management) Health and Welfare (H&W) Benefits	(2015-16)	(2016-17)	(2017-18)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	76,206	78,492	80,847
3.	Percent of H&W cost paid by employer	100% EE	100% EE	100% EE
4.	Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%
0-46	- A - J (A)			
	cated (Non-management) Prior Year Settlements	l No		
Are ar	ny new costs from prior year settlements included in the budget?  If Yes, amount of new costs included in the budget and MYPs	No		
	If Yes, explain the nature of the new costs:			
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Step and Column Adjustments	(2015-16)	(2016-17)	(2017-18)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	10,724	10,884	11,048
3.	Percent change in step & column over prior year	1.5%	1.5%	1,5%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certifi	cated (Non-management) Attrition (layoffs and retirements)	(2015-16)	(2016-17)	(2017-18)
1.	Are savings from attrition included in the budget and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?			
	The same of the term of	Yes	No	No
Certifi List oll	cated (Non-management) - Other ner significant contract changes and the cost impact of each change (i.e., class	s size, hours of employment, leave of ab	sence, bonuses, etc.):	
			TRACTION TO THE PARTY OF THE PA	200

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

S8B.	Cost Analysis of District's La	bor Agreements - Classified (Non-man	agement) Employees		
DATA	ENTRY: Enter all applicable data	items; there are no extractions in this section.			
Prior Year (2nd Interim) (2014-15)		Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	per of classified (non-management) positions	9.7	9.7	9,	7 9.7
	Classified (Non-management) Salary and Benefit Negotiations  1. Are salary and benefit negotiations settled for the budget year?  If Yes, and the corresponding public disclosure have been filed with the COE, complete questions.		ns 2 and 3.		
	ha If	Yes, and the corresponding public disclosure of ave not been filed with the COE, complete que No, identify the unsettled negotiations including	stions 2-5.	ions and then complete questions 6 ar	nd 7.
	U	nsettled for 2014-15 and beyond			
Negoi 2a.	iations Settled Per Government Code Section 3 board meeting:	3547.5(a), date of public disclosure			
2b.	by the district superintendent and	3547,5(b), was the agreement certified d chief business official? Yes, date of Superintendent and CBO certifica	tion;		
3.	to meet the costs of the agreeme	3547,5(c), was a budget revision adopted ent? Yes, date of budget revision board adoption;			
4,	Period covered by the agreemen	nt; Begin Date;	End	d Date:	
5.	Salary settlement:		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Is the cost of salary settlement in projections (MYPs)?	ncluded in the budget and multiyear	(2013-10)	(2016-17)	(2017-10)
	То	One Year Agreement tal cost of salary settlement		40.	
		change in salary schedule from prior year or Multiyear Agreement or salary settlement			
		change in salary schedule from prior year			
	lde	entify the source of funding that will be used to	support multiyear salary commitm	ents:	
Negoti	ations Not Settled	-			
6.	Cost of a one percent increase in	salary and statutory benefits	4,264		
7.	Amount included for any tentative	a splany schadula increases	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	, another modeled for any tellauvi	o serent sociedade iliciosasas	. U _	0	0

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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Classified (Non-management) Health and Welfare (H&W) Benefits	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
A Beneral of Market and Color to 15 th and a stable of			
Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	62,631	63,884	65,162
Percent of H&W cost paid by employer	100% EE	100% EE	100% EE
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%
Classified (Non-management) Prior Year Settlements			
Are any new costs from prior year settlements included in the budget?	No		
If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:	C Scottering	<u> </u>	
	Budget Year	1st Subsequent Year	2nd Subsequent Year
Classified (Non-management) Step and Column Adjustments	(2015-16)	(2016-17)	(2017-18)
Are step & column adjustments included in the budget and MYPs?	Yes	No	No
Cost of step & column adjustments     Percent change in step & column over prior year	1.5%	1.5%	1.5%
5. Percent change in step a column over prior year	1.5%	1.5%	1.576
Classified (Non-management) Attrition (layoffs and retirements)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are savings from attrition included in the budget and MYPs?	Yes	No	No
Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	No	No
included in the budget and MYPs?  Classified (Non-management) - Other  List other significant contract changes and the cost impact of each change (i.e., hours			No

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

S8C. Cost Analysis of District's	Labor Agn	ements - Management/Super	isor/Confidential Employees		
DATA ENTRY; Enter all applicable da	ta items; the	re are no extractions in this section.			
		Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, confidential FTE positions	and	3.5	4.0	4.0	4,0
Management/Supervisor/Confident	ial				
Salary and Benefit Negotiations					
1. Are salary and benefit negoti	ations settled	for the budget year?	No		
	If Yes, com	plete question 2.			
	If No, identi	y the unsettled negotiations including	ng any prior year unsettled negotiat	tions and then complete questions 3 and	14.
	Unsettled for	or 2014-15 and beyond			_
Name of the second	if n/a, skip t	he remainder of Section S8C.			
Negotiations Settled 2. Salary settlement:			Dudget Vess	4nt Culmanum Von	and Cubecount Vo
2. Salary settlement.			Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Is the cost of salary settlement projections (MYPs)?	nt included in	the budget and multiyear	(2015-10)	(2016-17)	(2017-16)
p. 0,000.000 (, 0,)	Total cost o	f salary settlement			
		s salary schedule from prior year ext, such as "Reopener")			
Negotiations Not Settled					
3. Cost of a one percent increas	e in salary a	nd statutory benefits	3,357		
		,	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Amount included for any tenta	ative salary s	chedule increases {	0	0	0
Management/Supervisor/Confidenti	at		Budget Year	1st Subsequent Year	2nd Subsequent Year
Health and Welfare (H&W) Benefits			(2015-16)	(2016-17)	(2017-18)
Are costs of H&W benefit cha	nges include	d in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits		,	27,958	28,517	29,088
3. Percent of H&W cost paid by	employer	ĺ	100% EE	100% EE	100% EE
Percent projected change in I	H&W cost ov	er prior year	0.0%	0.0%	0.0%
Management/Supervisor/Confidenti Step and Column Adjustments	ai		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are step & column adjustmen	to included in	the budget and MVD=3	V	V==	
Cost of step and column adju		tille budget atid MTFS?	Yes 4,000	Yes 6,000	Yes
3. Percent change in step & colu		oryear [	Per Contract	Per Contract	Per Contract
Management/Supervisor/Confidenti	al .		Durdont VI	4-4-9-4	
Managemenusupervisor/Confidenti Other Benefits (mileage, bonuses, e		Г	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Are costs of other benefits inc     Total cost of other benefits	luded in the	budget and MYPs?	Yes0	Yes 0	Yes
3. Percent change in cost of other	er benefits or	ver prior year	0.0%	0.0%	0.0%

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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# S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 25, 2015

# \$10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

#### 2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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	ITIONAL FISCAL INDICATORS  Illowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any	y single indicator does not necessarily suggest a cause for concern, but may
alert th	e reviewing agency to the need for additional review.	
DATA	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automatica	ly completed based on data in Criterion 2.
A1.	Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?	No
A2.	Is the system of personnel position control independent from the payroll system?	No
АЗ.	Is enrollment decreasing in both the prior fiscal year and budget year? (Data from the enrollment budget column and actual column of Criterion 2A are used to determine Yes or No)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	Yes
A5.	Has the district entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127,6(a)? (If Yes, provide copies to the county office of education)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes
When (	providing comments for additional fiscal indicators, please include the item number applicable to each comme	ent.
	Comments: (optional)	

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

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# July 1 Budget 2015-16 Budget Technical Review Checks

Dehesa Elementary

San Diego County

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

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

 Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

# IMPORT CHECKS

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

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

**PASSED** 

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

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

**PASSED** 

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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

PASSED

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

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations

must be valid. PASSED

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

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

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

# GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

PASSED

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

PASSED

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

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSET

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

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

PASSED

# SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

# EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved.

PASSED

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

PASSED

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

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

PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form O1CS) has been provided.

PASSED

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

PASSED

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

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

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

PASSED

Checks Completed.

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# July 1 Budget 2014-15 Estimated Actuals Technical Review Checks

# Dehesa Elementary

San Diego County

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

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

# IMPORT CHECKS

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

PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid.

PASSED

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

PASSED

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

PASSED

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

**PASSED** 

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

PASSED

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

PASSED

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

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

PASSED

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

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

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.

PASSED

CHK-RESOURCExOBJECTB - (0) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.

PASSED

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

PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations

must be valid. PASSED

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

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

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

PASSED

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

PASSED

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

PASSED

# GENERAL LEDGER CHECKS

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

PASSED

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

PASSED

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

PASSED

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

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

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

PASSED

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

PASSED

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

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

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

PASSED

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

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

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

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

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

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

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

  PASSED
- UNR-NET-POSITION-NEG (F) Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.
- RS-NET-POSITION-ZERO (F) Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

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

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

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

  PASSED
- EXP-POSITIVE (W) Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED
- AR-AP-POSITIVE (W) Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.

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

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

# SUPPLEMENTAL CHECKS

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

DEBT-ACTIVITY - (0) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt.

PASSED

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

PASSED

# EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 011) must be opened and saved. PASSEI

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

PASSED

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

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Checks Completed.