

Chico Unified School District

2015-16 ORIGINAL BUDGET NARRATIVE

June 17, 2015



OVERVIEW

The California state economy performed at a high level in 2014-15 and is expected to continue its expansion in 2015-16. The growth is certainly fueled by record-level returns on stock, bonds and capital gains taxes. However, the growth does contain real growth in personal income taxes and sales taxes. Proposition 30 which enacted temporary sales taxes is a factor in the increased revenues. Furthermore, a reinvigorated California real estate market and lower gas prices are not pulling the economy down.

The Governor's budget proposal as adjusted at the May Revise, provides \$3.1 billion for education funding from 2014-15 which Local Education Agencies (LEA's) will see as one-time dollars in 2015-16. The state budget contains an increase of \$6.1 billion for the Local Control Funding Formula (LCFF) in 2015-16. This increase moves LEA's closer to the fully funded target in the LCFF calculator ahead of original timeline of 2020-21. K-12 education is benefitting from the proposition 98 funding guarantee with maintenance factor. Education is receiving the largest share of increased state revenues as our funding is restored to levels before the deficits experienced in the great recession.

The 2015-16 Original Budget and corresponding 2014-15 Estimated Actual budget contained in this annual report show Chico Unified School District (CUSD) has a balanced budget for each year. The estimated positive ending balance in unrestricted programs for 2014-15 of \$593,519 is directly related to estimated carryovers in site budgets, district-wide discretionary budgets, and Local Control Accountability Plan (LCAP) budgets of \$686,664. The 2015-16 budget shows a positive ending fund balance of \$6,665,006 due to the one-time proposed dollars for CUSD in the amount of \$6,654,188. One of the greatest challenges this budget presents is how to effectively use the one-time dollars. The 2015-16 budget represents one the best budgets for increased funding to education in many years.

2nd INTERIM BUDGET ASSUMPTIONS

Revenues

- Unrestricted Revenue based on Local Control Funding Formula (LCFF)

- Prior year Average Daily Attendance (ADA) used, since CUSD is declining enrollment district
- Gap funding percentage equal to estimate provided in May Revise of 53.08%
- Unduplicated count percentage average equal to 48.29%
- Projected \$6,654,188 in one-time discretionary revenue
 - Did not budget any expenditures as input for use needed from stakeholders
 - Assigned these dollars in ending fund balance to be used for specific purposes to be determined in 2015-16
- Restricted Revenues budgeted as follows:
 - Federal programs revenue estimated to decrease related to declining enrollment and re-allocation of revenues statewide
 - State programs revenue estimated based on trend analysis and expected apportionment letters

Expenditures

- Salaries and benefit costs generated from position control
 - Reviewed and verified all open or vacant positions will be filled
 - Budget increased for negotiated settlements with all bargaining units
 - 6% salary increase - mid-year implementation
 - Increase in district contribution for health benefits – mid-year implementation
 - Budget increased for step & column costs
 - Budget decreased related to retirees or changes in staffing
 - Benefits estimated at payroll percentage rates and contractual health & welfare district contribution amounts
 - State Teachers Retirement System (STRS) and Public Employee Retirement System (PERS) estimated at 10.73% and 11.847% respectively
- Supplies and equipment expense budgeted based on meetings with Directors, trend analysis, and balancing restricted program budgets
- Services expense based on meetings with Directors, trend analysis, and balancing restricted program budgets
- Capital outlay expenditures estimated based on planned equipment purchases over \$5,000
 - Total capital outlay is projected to be \$80,000 in unrestricted programs
 - Total capital outlay is projected to be \$1,267,889 in restricted programs related to increases in Routine Restricted Maintenance Account (RRMA) and development of deferred maintenance program
- Transfers In equal to amount of former Re-Development Area (RDA) pass-through dollars
- Transfers Out represents the amount of contribution from the General Fund to support the Nutrition Services Fund
- Contributions to Restricted Programs represents contributions to the Special Education Program and RRMA largely

MULTI-YEAR PROJECTIONS (MYP)

The Original Budget has been updated with the most current information available. LCFF gap funding estimates are based on the Department of Finance (DOF) projecting 37.4% and 36.7% gap increases in 2016-17 and 2017-18 respectively. Using the DOF estimates is a departure from CUSD's practice of using School Services of California (SSC) estimates. CUSD administration is recommending this change in source information with the improved state budget outlook. We will continue to evaluate this assumption in the out years as we expect the state economy to slow down or even correct in future years.

The MYP uses assumptions to determine the financial impact for the two future years. The current MYP continues to show a decline in enrollment for 2015-16 and 2016-17. We back out the one-time money in 2016-17. We project increasing in salaries and benefits in 2016-17 related to the 2nd half of the mid-year compensation increase added in 2015-16. We reduce the certificated and classified Full-Time Equivalent (FTE) staff corresponding to declining enrollment. STRS costs are increased to 12.58% and 14.43% and PERS costs are increased to 13.05% and 16.6% in 2016-17 and 2017-18 respectively. We estimate increased costs in worker's compensation premiums of \$50,000 and \$100,000. We also increase costs for adding Regional Occupational Programs (ROP) sections as Butte County Office of Education reduces its support for these programs. 2016-17 has increased costs for the third year of additional LCAP four hour support staff in the amount of \$273,562. CUSD will make its final payment in the amount of \$245,000 in 2016-17 related to a STRS golden handshake offering in prior years. The district estimates the first year of the California Energy Commission (CEC) 0% loan payment in 2017-18. Contributions to special education are estimated to increase \$820,352 in 2016-17 and \$653,390 in 2017-18.

Although the budgets in 2014-15 and 2015-16 are balanced, the MYP shows the district will deficit spend in 2016-17 and 2017-18. The challenge will be the effective use of one-time dollars and evaluate the impact of realizing a fully funded LCFF. Once the LCFF reaches its target level, future revenue increases will solely be from Cost of Living Adjustments (COLA) which is approximately 2% and not enough to cover projected increased costs in retirement contributions and consumer price index increases in supplies and services.

FINAL THOUGHTS

The 2014-15 Estimated Actual budget and the 2015-16 Original Budget represent balanced budgets. The district had been deficit spending the last three years as the deficits in state funding continued. The budget is estimated to be balanced with expenditure equal to revenues for the first time in many years. The budget is balanced even with increases in costs related to negotiated compensation increases, STRS and PERS increases, increases in maintenance costs related to the RRMA required 3%, increases in LCAP expenditures.

CUSD offers a robust education program with many supplemental services including alternative education, counseling, athletics, Response To Intervention (RTI) special education services, Reading Pals, and diverse site level intervention services. The district's supplemental service offerings already meet the proportionality requirement in the LCAP. CUSD is pleased the increased funding from the state is sufficient to continue these services and add additional site support services identified in the 2014-15 LCAP. This budget directly accounts for the programs identified in the

LCAP in resource code 0500 of the district's finances. We have worked directly with the Ed Services division to accurately reflect the costs of meeting the goals outlined in the LCAP.

The financial challenge for CUSD will be the future years as we get closer to reaching the LCFF target and future funding dramatically decreases from levels experienced in 2014-15 and 2015-16. 2015-16 will be an exciting year to collaborate on how to best use the financial resources provided to the district to support the students of Chico Unified. The large one-time allocation will be specifically important to determine the best use and get the most from these dollars.

Chico Unified School District continues to provide quality education programs and services to the students of Chico through the hard work and dedication of classified staff, teachers, and administrators. We look forward to working together in an engaging collaboration for the education of the youth in our community.

Kevin J. Bultema
Assistant Superintendent, Business Services

Chico Unified School District

2015-16 Original Budget Presentation June 17, 2015

Board of Trustees

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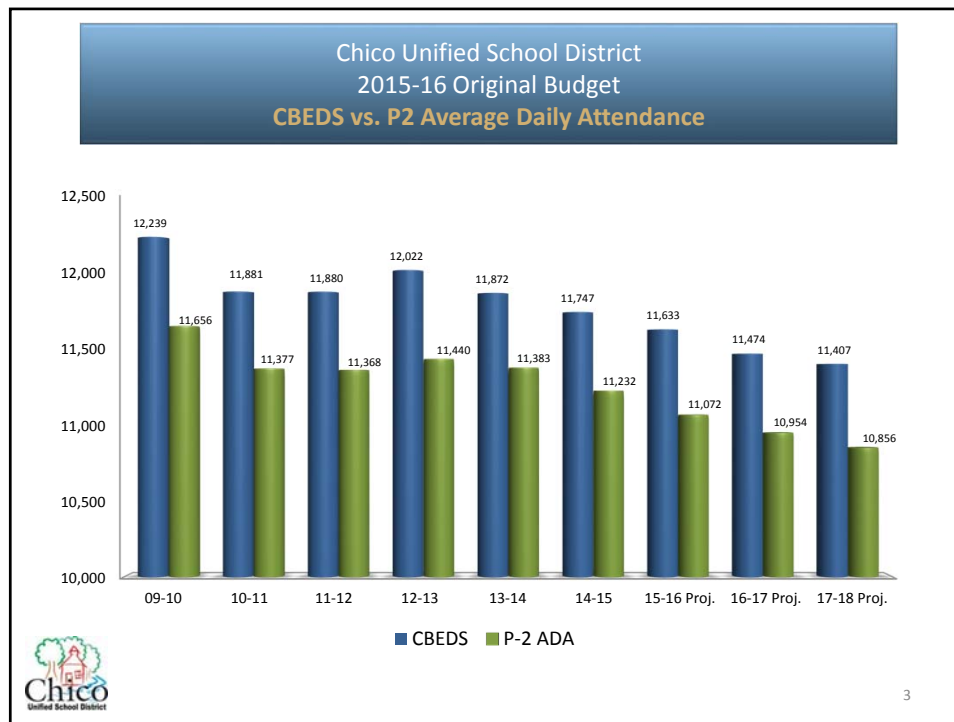
Chico Unified School District 2015-16 Original Budget Major Assumptions

The following assumptions apply to the Original Budget:

- ✓ Local Control Funding Formula (LCFF) revenue is based on the Governor's 2015-16 May Revision proposal
 - Cost of Living Adjustment (COLA) is 1.02%
 - GAP funding percentage is 53.08%
- ✓ Funded ADA projection is 11,204.70 (decline from prior year of 152.02)
- ✓ Unduplicated students identified in targeted sub-group percentage is 48.29%
- ✓ Included Discretionary One-time payment of \$601 per ADA (\$6,654,188)
- ✓ Salaries and benefits reflect position control as of May 22nd (including vacancies)
 - Compensation increases included for all bargaining units representing a 6% salary increase effective January 1, 2016
 - District contribution for health benefits increased related to negotiated settlement effective January 1, 2016
- ✓ STRS employer cost at 10.73% (increased from 8.88% in 2014-15)
- ✓ PERS employer cost at 11.847% (increased from 11.771% in 2014-15)



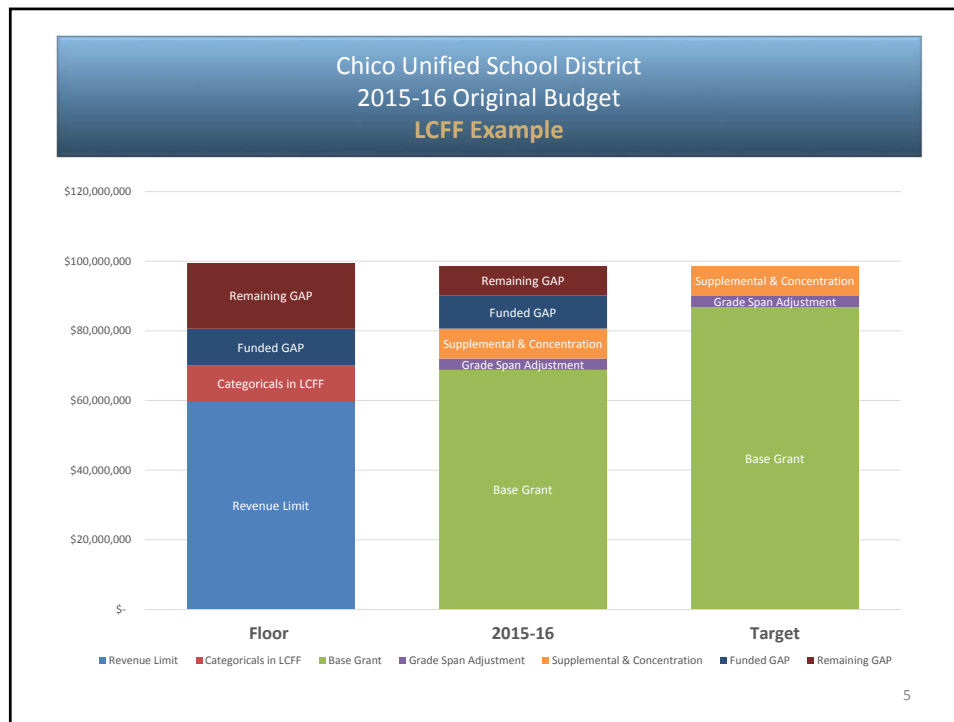
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**Chico Unified School District
2015-16 Original Budget
Income Statement**

	Unrestricted	Restricted	Total
Revenue			
LCFF	\$90,200,306	\$0	\$90,200,306
Federal Revenues	\$9,600	\$8,145,712	\$8,155,312
State Revenues	\$8,581,958	\$5,767,438	\$14,349,396
Local Revenues	\$1,157,133	\$4,940,153	\$6,097,286
Total Revenue	\$99,948,997	\$18,853,303	\$118,802,300
Expenditures			
Certificated Salaries	(\$40,248,848)	(\$10,934,603)	(\$51,183,451)
Classified Salaries	(\$10,731,486)	(\$7,844,347)	(\$18,575,833)
Employee Benefits	(\$21,101,325)	(\$8,311,002)	(\$29,412,327)
Books and Supplies	(\$3,029,592)	(\$2,065,624)	(\$5,095,216)
Services	(\$5,760,426)	(\$3,666,119)	(\$9,426,545)
Capital Outlay	(\$80,000)	(\$1,267,889)	(\$1,347,889)
Other Outgo	(\$300,776)	(\$892,804)	(\$1,193,580)
Direct Support/Indirect Costs	\$2,146,408	(\$1,718,724)	\$427,684
Total Expenditures	(\$79,106,045)	(\$36,701,112)	(\$115,807,157)
Transfers & Contributions	(\$14,177,946)	\$16,273,682	\$2,095,736
Change in Fund Balance	\$6,665,006	(\$1,574,127)	\$5,090,879

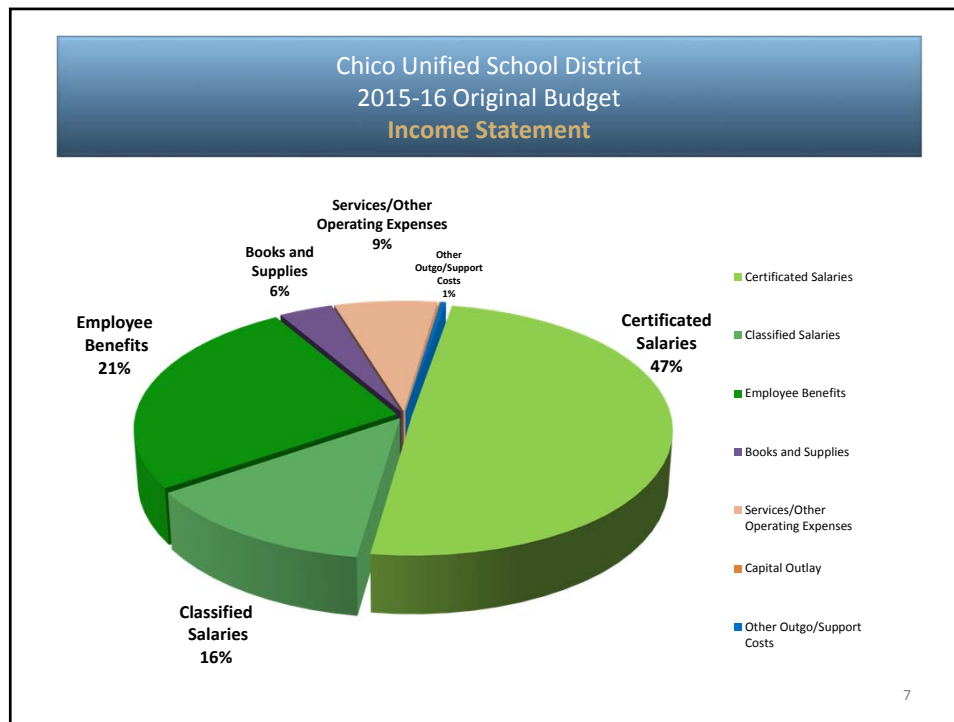
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**Chico Unified School District
2015-16 Original Budget
LCFF Considerations**

- CUSD is getting closer to reaching our LCFF target funding amount
 - Sooner than other Local Education Agencies (LEA's) due to our lower % of unduplicated students
 - GAP funding percentages will yield smaller amounts of revenues
 - Once we reach our target, the only increase in revenues will be COLA
 - Declining enrollment will yield lower target funding amounts in the future

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**Chico Unified School District
2015-16 Original Budget
Contributions**

- Contributions to restricted programs (\$16,273,682)
 - Special Education (\$12,783,682)
 - Routine Restricted Maintenance (RRMA) (\$3,490,000)
- Transfers In represents Re-Development Area (RDA) pass-through revenues used for maintenance
- Transfers Out is contribution to Nutrition Services program account for in Fund 13

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Chico Unified School District
2015-16 Original Budget
Multi Year Projection - Unrestricted General Fund Only

	2015-16 Original	2016-17 Projected	2017-18 Projected
Total Revenue/Transfers In	\$99,948,997	\$96,105,868	\$98,167,997
Total Expenditures/Transfers Out	(\$79,106,045)	(\$82,228,924)	(\$84,433,711)
Contributions to Restricted Programs	(\$14,177,946)	(\$14,925,539)	(\$15,528,796)
Net (Decrease) in Fund Balance	\$6,665,006	(\$1,048,595)	(\$1,794,510)
Beginning Fund Balance	\$9,374,429	\$17,041,968	\$15,993,373
Transfer District's Portion of MAA	\$1,002,533		
Ending Fund Balance	\$17,041,968	\$15,993,373	\$14,198,863
Components of Fund Balance:			
3% Required Reserve for Economic Uncertainties	\$3,488,233	\$3,560,992	\$3,611,325
Additional 2% Reserve per Board Policy	\$2,325,488	\$2,373,994	\$2,407,550
Assigned Reserves	\$6,654,188	\$6,654,188	\$6,654,188
Non-spendable Reserves	\$340,154	\$340,154	\$340,154
Undesignated Fund Balance	\$4,233,905	\$3,064,045	\$1,185,646



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Chico Unified School District
2015-16 Original Budget
Multi Year Assumptions

The following assumptions were used to build the multi year projection:

- ✓ 2015-16, 2016-17 and 2017-18 enrollment and ADA projections based on two-year weighted average calculation
 - ✓ Decrease of 125 funded ADA in 2016-17 and a decrease of 185 funded ADA in 2017-18
- ✓ Reduction in certificated staffing due to declining enrollment
 - ✓ Decrease of 2 FTE in 2016-17 and an additional 3 FTE in 2017-18
- ✓ Increased budget for step & column, changes in STRS & PERS rates, and inflation for utility expenses and fuel
- ✓ Net changes (including salary savings and retiree health benefits) for certificated and classified retirements
- ✓ Increased LCAP expenditures for increased four hour support staff at each school site as noted in the LCAP
- ✓ Used Department of Finance estimates for GAP funding rates
 - ✓ 37.40% in 2016-17
 - ✓ 36.70% in 2017-18



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Chico Unified School District
2015-16 Original Budget
IMPACT OF STRS & PERS COST INCREASES

	<u>2015-16</u> <u>Projected</u>	<u>2016-17</u> <u>Projected</u>	<u>2017-18</u> <u>Projected</u>			
Estimated Increase in LCFF Funding	\$8,592,006	\$2,778,559	\$2,039,629			
Estimated Increase in STRS Employer Costs	(\$710,132)	(\$771,084)	(\$775,174)			
Estimated Increase in PERS Employer Costs	(\$81,016)	(\$136,411)	(\$405,349)			
	<u>\$7,800,858</u>	<u>\$1,871,064</u>	<u>\$859,106</u>			
	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
STRS estimated rate increases	10.73%	12.58%	14.43%	16.28%	18.13%	19.10%
PERS estimated rate increases	11.847%	13.05%	16.60%	18.20%	19.90%	20.40%

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Chico Unified School District
2015-16 Original Budget
Going Forward

- The CUSD budget is balanced in 2015-16
 - One-time money is not budgeted to be spent at Original Budget
 - Need to receive input on effective use from stakeholders
 - Increased costs of negotiated settlements included
 - Declining enrollment continues
 - Increased contribution of unrestricted dollars to restricted programs
 - LCAP actions are represented in Original Budget
- Next steps
 - Monitor state budget development
 - Recruitment of vacant positions, which are included in the budget
 - Start of school enrollment
 - Communication to departments and school sites of their budget allocations
 - Close 2014-15 books by September 15th



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Chico Unified School District
2015-16 Original Budget

QUESTIONS?



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Model OB16-06 CUSD Original Budget - LCAP Budget (resource code 0500)

Fiscal Year 2015/16

Goal	Description	FTE as of 06/30/2016	Starting Balance	1.23%	+ Revenue	98.77%	- Expenditures	2.75%
0000	Unrestricted	2.48748	\$ 131,520		\$ 10,585,416		\$ 295,214	
1110	Regular Ed K-12	37.24475					\$ 2,819,304	
1133	Athletics						\$ 367,825	
1215	Early Mental Health	.40000					\$ 349,416	
1268	Response to Intervention	4.11000					\$ 385,393	
1370	Elementary Prep - PE, Music, Art	9.89500					\$ 1,467,365	
1371	Transitional Kindergarten	.82500					\$ 48,809	
1404	Counseling	13.10000					\$ 1,319,077	
1405	Campus Supervision	19.98750					\$ 662,137	
1518	In-school Suspension	1.00000					\$ 107,086	
1519	Health	12.92000					\$ 650,537	
1520	Library	13.64299					\$ 847,585	
1521	Home Teaching						\$ 275,868	
1522	Reading Pals	1.25000					\$ 94,973	
3200	Continuation School	4.28800					\$ 461,532	
3204	Continuation School Counseling	1.00000					\$ 104,342	
3205	Cont. School Camp. Supervision	1.90000					\$ 76,592	
3219	Continuation School Health	.42500					\$ 17,851	
3400	Opportunity School	3.58700					\$ 280,006	
3550	Community Day School	.12700					\$ 5,447	
3554	Comm. Day School Counseling						\$ 80,577	
Total		128.18972	\$ 131,520	1.23%	\$ 10,585,416	98.77%	\$ 10,716,936	100.00%

Selection

Grouping Defined in Request, (Org = 1, Restricted? = Y, Control? = N, Fund = 01, Resource = 0500, Obj Digits = 0)

ESCAPE ONLINE

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001 - Chico Unified School District

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ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

☒

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

☒

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

Budget available for inspection at:

Public Hearing:

Place: 1163 East 7th St., Chico CA 95928

Date: June 10, 2015

Place: City of Chico Council Chamber

Date: June 17, 2015

Time: 06:00 PM

Adoption Date: June 24, 2015

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Kevin J. Bultema

Telephone: (530) 891-3000 x112

Title: Assistant Superintendent

E-mail: kbultema@chicousd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		• Certificated? (Section S8A, Line 1)	X	
		• Classified? (Section S8B, Line 1)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1)	X	
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 24, 2015	
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	81,494,363.00	0.00	81,494,363.00	90,200,306.00	0.00	90,200,306.00	10.7%
2) Federal Revenue		8100-8299	40,487.00	8,449,365.00	8,489,852.00	9,600.00	8,145,712.00	8,155,312.00	-3.9%
3) Other State Revenue		8300-8599	2,720,929.00	6,686,321.00	9,407,250.00	8,581,958.00	5,767,438.00	14,349,396.00	52.5%
4) Other Local Revenue		8600-8799	1,135,294.00	6,468,673.00	7,603,967.00	1,157,133.00	4,940,153.00	6,097,286.00	-19.8%
5) TOTAL, REVENUES			85,391,073.00	21,604,359.00	106,995,432.00	99,948,997.00	18,853,303.00	118,802,300.00	11.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,399,047.00	10,359,479.00	49,758,526.00	40,248,848.00	10,934,603.00	51,183,451.00	2.9%
2) Classified Salaries		2000-2999	10,332,775.00	7,137,485.00	17,470,260.00	10,731,486.00	7,844,347.00	18,575,833.00	6.3%
3) Employee Benefits		3000-3999	18,806,981.00	7,563,330.00	26,370,311.00	21,101,325.00	8,311,002.00	29,412,327.00	11.5%
4) Books and Supplies		4000-4999	1,622,372.00	4,678,407.00	6,300,779.00	3,029,592.00	2,065,624.00	5,095,216.00	-19.1%
5) Services and Other Operating Expenditures		5000-5999	5,542,677.00	3,730,966.00	9,273,643.00	5,760,426.00	3,666,119.00	9,426,545.00	1.6%
6) Capital Outlay		6000-6999	90,600.00	860,000.00	950,600.00	80,000.00	1,267,889.00	1,347,889.00	41.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	291,349.00	900,354.00	1,191,703.00	300,776.00	892,804.00	1,193,580.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,198,195.00)	1,793,579.00	(404,616.00)	(2,146,408.00)	1,718,724.00	(427,684.00)	5.7%
9) TOTAL, EXPENDITURES			73,887,606.00	37,023,600.00	110,911,206.00	79,106,045.00	36,701,112.00	115,807,157.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,503,467.00	(15,419,241.00)	(3,915,774.00)	20,842,952.00	(17,847,809.00)	2,995,143.00	-176.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,600,399.00	0.00	2,600,399.00	2,563,000.00	0.00	2,563,000.00	-1.4%
b) Transfers Out		7600-7629	359,062.00	0.00	359,062.00	467,264.00	0.00	467,264.00	30.1%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(13,151,285.00)	13,151,285.00	0.00	(16,273,682.00)	16,273,682.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,909,948.00)	13,151,285.00	2,241,337.00	(14,177,946.00)	16,273,682.00	2,095,736.00	-6.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			593,519.00	(2,267,956.00)	(1,674,437.00)	6,665,006.00	(1,574,127.00)	5,090,879.00	-404.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,348,692.00	5,295,165.00	13,643,857.00	9,374,429.00	3,027,209.00	12,401,638.00	-9.1%
b) Audit Adjustments		9793	432,218.00	0.00	432,218.00	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			8,780,910.00	5,295,165.00	14,076,075.00	9,374,429.00	3,027,209.00	12,401,638.00	-11.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,780,910.00	5,295,165.00	14,076,075.00	9,374,429.00	3,027,209.00	12,401,638.00	-11.9%
2) Ending Balance, June 30 (E + F1e)			9,374,429.00	3,027,209.00	12,401,638.00	16,039,435.00	1,453,082.00	17,492,517.00	41.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	130,342.42	0.00	130,342.42	130,342.00	0.00	130,342.00	0.0%
Prepaid Expenditures		9713	184,811.70	93,060.81	277,872.51	184,812.00	0.00	184,812.00	-33.5%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,934,148.19	2,934,148.19	0.00	1,453,102.00	1,453,102.00	-50.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	2,225,405.00	0.00	2,225,405.00	2,325,488.00	0.00	2,325,488.00	4.5%
Additional 2% Board Reserve	0000	9760				2,325,488.00		2,325,488.00	
Additional 2% Board Reserve	0000	9760	2,225,405.00		2,225,405.00				
	0000	9760							
d) Assigned									
Other Assignments		9780	686,664.00	0.00	686,664.00	6,654,188.00	0.00	6,654,188.00	869.1%
One-time Money Proposed in May Revis	0000	9780				6,654,188.00		6,654,188.00	
Site Discretionary Estimated Carryover	0000	9780	250,000.00		250,000.00				
District Unrestricted Estimated Carryover	0000	9780	125,000.00		125,000.00				
School Safety Estimated Carryover	0000	9780	80,144.00		80,144.00				
LCAP Site Allocated Estimated Carrover	0000	9780	131,520.00		131,520.00				
LCAP District-wide Estimated Carryover	0000	9780	100,000.00		100,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,338,108.00	0.00	3,338,108.00	3,488,233.00	0.00	3,488,233.00	4.5%
Unassigned/Unappropriated Amount		9790	2,784,097.88	0.00	2,784,097.88	3,231,372.00	(20.00)	3,231,352.00	16.1%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	21,653,305.86	(9,298,897.94)	12,354,407.92				
1) Fair Value Adjustment to Cash in County Treasury		9111	(5,026.82)	0.00	(5,026.82)				
b) in Banks		9120	157,141.52	42,777.30	199,918.82				
c) in Revolving Fund		9130	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	1,000.00	0.00	1,000.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	22,912.79	1,172.12	24,084.91				
4) Due from Grantor Government		9290	2,981,750.00	4,704.17	2,986,454.17				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	130,342.42	0.00	130,342.42				
7) Prepaid Expenditures		9330	184,811.70	93,060.81	277,872.51				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			25,151,237.47	(9,157,183.54)	15,994,053.93				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	5,867,496.78	12,018.44	5,879,515.22				
2) Due to Grantor Governments		9590	0.00	409.05	409.05				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			5,867,496.78	12,427.49	5,879,924.27				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			19,283,740.69	(9,169,611.03)	10,114,129.66				

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	46,487,245.00	0.00	46,487,245.00	54,932,218.00	0.00	54,932,218.00	18.2%
Education Protection Account State Aid - Current Year		8012	13,466,471.00	0.00	13,466,471.00	13,727,441.00	0.00	13,727,441.00	1.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	740,639.00	0.00	740,639.00	740,639.00	0.00	740,639.00	0.0%
Timber Yield Tax		8022	5,244.00	0.00	5,244.00	5,244.00	0.00	5,244.00	0.0%
Other Subventions/In-Lieu Taxes		8029	15,475.00	0.00	15,475.00	15,475.00	0.00	15,475.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	31,079,554.00	0.00	31,079,554.00	31,079,554.00	0.00	31,079,554.00	0.0%
Unsecured Roll Taxes		8042	2,500,170.00	0.00	2,500,170.00	2,500,170.00	0.00	2,500,170.00	0.0%
Prior Years' Taxes		8043	81,092.00	0.00	81,092.00	81,092.00	0.00	81,092.00	0.0%
Supplemental Taxes		8044	174,697.00	0.00	174,697.00	174,697.00	0.00	174,697.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(9,467,751.00)	0.00	(9,467,751.00)	(9,467,751.00)	0.00	(9,467,751.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	168,591.00	0.00	168,591.00	168,591.00	0.00	168,591.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			85,251,427.00	0.00	85,251,427.00	93,957,370.00	0.00	93,957,370.00	10.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,757,064.00)	0.00	(3,757,064.00)	(3,757,064.00)	0.00	(3,757,064.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			81,494,363.00	0.00	81,494,363.00	90,200,306.00	0.00	90,200,306.00	10.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,451,226.00	1,451,226.00	0.00	1,445,929.00	1,445,929.00	-0.4%
Special Education Discretionary Grants		8182	0.00	234,271.00	234,271.00	0.00	234,271.00	234,271.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	33,000.00	0.00	33,000.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		3,377,950.00	3,377,950.00		2,631,298.00	2,631,298.00	-22.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		719,301.00	719,301.00		773,441.00	773,441.00	7.5%
NCLB: Title III, Immigrant Education Program	4201	8290		18,715.00	18,715.00		18,715.00	18,715.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		134,118.00	134,118.00		110,536.00	110,536.00	-17.6%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026-3199, 4036-4126, 5510								
Other No Child Left Behind		8290		810,970.00	810,970.00		1,723,332.00	1,723,332.00	112.5%
Vocational and Applied Technology Education	3500-3699	8290		113,391.00	113,391.00		93,350.00	93,350.00	-17.7%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	7,487.00	1,589,423.00	1,596,910.00	9,600.00	1,114,840.00	1,124,440.00	-29.6%
TOTAL, FEDERAL REVENUE			40,487.00	8,449,365.00	8,489,852.00	9,600.00	8,145,712.00	8,155,312.00	-3.9%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		3,767,022.00	3,767,022.00		3,737,230.00	3,737,230.00	-0.8%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,180,735.00	0.00	1,180,735.00	417,226.00	0.00	417,226.00	-64.7%
Lottery - Unrestricted and Instructional Materials		8560	1,530,194.00	442,488.00	1,972,682.00	1,500,544.00	398,582.00	1,899,126.00	-3.7%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,142,259.00	1,142,259.00		1,142,259.00	1,142,259.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		849,729.00	849,729.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		292,992.00	292,992.00		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,000.00	191,831.00	201,831.00	6,664,188.00	489,367.00	7,153,555.00	3444.3%
TOTAL, OTHER STATE REVENUE			2,720,929.00	6,686,321.00	9,407,250.00	8,581,958.00	5,767,438.00	14,349,396.00	52.5%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	127,285.00	0.00	127,285.00	127,731.00	0.00	127,731.00	0.4%
Interest		8660	97,000.00	0.00	97,000.00	100,000.00	0.00	100,000.00	3.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	30,000.00	0.00	30,000.00	35,000.00	0.00	35,000.00	16.7%
Interagency Services		8677	114,500.00	0.00	114,500.00	120,000.00	0.00	120,000.00	4.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	466,509.00	1,477,840.00	1,944,349.00	474,402.00	318,015.00	792,417.00	-59.2%
Tuition		8710	300,000.00	1,011,363.00	1,311,363.00	300,000.00	1,011,363.00	1,311,363.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		3,979,470.00	3,979,470.00		3,610,775.00	3,610,775.00	-9.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,135,294.00	6,468,673.00	7,603,967.00	1,157,133.00	4,940,153.00	6,097,286.00	-19.8%
TOTAL, REVENUES			85,391,073.00	21,604,359.00	106,995,432.00	99,948,997.00	18,853,303.00	118,802,300.00	11.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	32,837,172.00	8,184,935.00	41,022,107.00	33,870,927.00	8,266,410.00	42,137,337.00	2.7%
Certificated Pupil Support Salaries		1200	2,561,065.00	1,571,739.00	4,132,804.00	2,461,690.00	1,989,166.00	4,450,856.00	7.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,583,926.00	553,605.00	4,137,531.00	3,520,601.00	671,027.00	4,191,628.00	1.3%
Other Certificated Salaries		1900	416,884.00	49,200.00	466,084.00	395,630.00	8,000.00	403,630.00	-13.4%
TOTAL, CERTIFICATED SALARIES			39,399,047.00	10,359,479.00	49,758,526.00	40,248,848.00	10,934,603.00	51,183,451.00	2.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	705,006.00	5,414,555.00	6,119,561.00	1,034,738.00	6,069,637.00	7,104,375.00	16.1%
Classified Support Salaries		2200	4,168,123.00	705,188.00	4,873,311.00	4,118,280.00	949,473.00	5,067,753.00	4.0%
Classified Supervisors' and Administrators' Salaries		2300	753,570.00	174,206.00	927,776.00	707,256.00	181,715.00	888,971.00	-4.2%
Clerical, Technical and Office Salaries		2400	3,542,818.00	224,966.00	3,767,784.00	3,828,957.00	303,603.00	4,132,560.00	9.7%
Other Classified Salaries		2900	1,163,258.00	618,570.00	1,781,828.00	1,042,255.00	339,919.00	1,382,174.00	-22.4%
TOTAL, CLASSIFIED SALARIES			10,332,775.00	7,137,485.00	17,470,260.00	10,731,486.00	7,844,347.00	18,575,833.00	6.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,391,860.00	924,977.00	4,316,837.00	4,271,289.00	1,135,052.00	5,406,341.00	25.2%
PERS		3201-3202	1,141,445.00	942,870.00	2,084,315.00	1,225,981.00	942,246.00	2,168,227.00	4.0%
OASDI/Medicare/Alternative		3301-3302	1,426,444.00	763,977.00	2,190,421.00	1,490,707.00	741,104.00	2,231,811.00	1.9%
Health and Welfare Benefits		3401-3402	9,388,927.00	3,877,848.00	13,266,775.00	10,374,931.00	4,167,899.00	14,542,830.00	9.6%
Unemployment Insurance		3501-3502	24,683.00	9,368.00	34,051.00	25,573.00	9,415.00	34,988.00	2.8%
Workers' Compensation		3601-3602	1,296,976.00	491,592.00	1,788,568.00	1,462,579.00	537,620.00	2,000,199.00	11.8%
OPEB, Allocated		3701-3702	2,136,646.00	552,698.00	2,689,344.00	2,095,059.00	746,282.00	2,841,341.00	5.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	155,206.00	31,384.00	186,590.00	New
TOTAL, EMPLOYEE BENEFITS			18,806,981.00	7,563,330.00	26,370,311.00	21,101,325.00	8,311,002.00	29,412,327.00	11.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	8,950.00	633,753.00	642,703.00	358,950.00	352,020.00	710,970.00	10.6%
Books and Other Reference Materials		4200	89,543.00	44,714.00	134,257.00	68,373.00	62,344.00	130,717.00	-2.6%
Materials and Supplies		4300	1,365,390.00	3,374,817.00	4,740,207.00	2,470,511.00	1,445,776.00	3,916,287.00	-17.4%
Noncapitalized Equipment		4400	158,489.00	625,123.00	783,612.00	131,758.00	205,484.00	337,242.00	-57.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,622,372.00	4,678,407.00	6,300,779.00	3,029,592.00	2,065,624.00	5,095,216.00	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	117,355.00	409,984.00	527,339.00	112,490.00	353,821.00	466,311.00	-11.6%
Dues and Memberships		5300	28,513.00	8,300.00	36,813.00	27,313.00	23,475.00	50,788.00	38.0%
Insurance		5400 - 5450	796,250.00	0.00	796,250.00	800,000.00	0.00	800,000.00	0.5%
Operations and Housekeeping Services		5500	2,408,000.00	10,000.00	2,418,000.00	2,490,000.00	5,000.00	2,495,000.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	504,995.00	140,530.00	645,525.00	513,470.00	145,875.00	659,345.00	2.1%
Transfers of Direct Costs		5710	(83,165.00)	83,165.00	0.00	(75,610.00)	75,610.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(283,909.00)	4,003.00	(279,906.00)	(200,070.00)	1,780.00	(198,290.00)	-29.2%
Professional/Consulting Services and Operating Expenditures		5800	1,922,139.00	3,058,634.00	4,980,773.00	1,960,133.00	3,044,308.00	5,004,441.00	0.5%
Communications		5900	132,499.00	16,350.00	148,849.00	132,700.00	16,250.00	148,950.00	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,542,677.00	3,730,966.00	9,273,643.00	5,760,426.00	3,666,119.00	9,426,545.00	1.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	100,000.00	100,000.00	0.00	420,169.00	420,169.00	320.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	150,000.00	150,000.00	0.00	627,720.00	627,720.00	318.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	40,600.00	560,000.00	600,600.00	30,000.00	170,000.00	200,000.00	-66.7%
Equipment Replacement		6500	50,000.00	50,000.00	100,000.00	50,000.00	50,000.00	100,000.00	0.0%
TOTAL, CAPITAL OUTLAY			90,600.00	860,000.00	950,600.00	80,000.00	1,267,889.00	1,347,889.00	41.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	574,154.00	574,154.00	0.00	574,154.00	574,154.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	40,458.00	41,200.00	81,658.00	38,492.00	18,650.00	57,142.00	-30.0%
Other Debt Service - Principal		7439	250,891.00	285,000.00	535,891.00	262,284.00	300,000.00	562,284.00	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			291,349.00	900,354.00	1,191,703.00	300,776.00	892,804.00	1,193,580.00	0.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,793,579.00)	1,793,579.00	0.00	(1,718,724.00)	1,718,724.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(404,616.00)	0.00	(404,616.00)	(427,684.00)	0.00	(427,684.00)	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,198,195.00)	1,793,579.00	(404,616.00)	(2,146,408.00)	1,718,724.00	(427,684.00)	5.7%
TOTAL, EXPENDITURES			73,887,606.00	37,023,600.00	110,911,206.00	79,106,045.00	36,701,112.00	115,807,157.00	4.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,536,299.00	0.00	2,536,299.00	2,500,500.00	0.00	2,500,500.00	-1.4%
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	64,100.00	0.00	64,100.00	62,500.00	0.00	62,500.00	-2.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,600,399.00	0.00	2,600,399.00	2,563,000.00	0.00	2,563,000.00	-1.4%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	359,062.00	0.00	359,062.00	467,264.00	0.00	467,264.00	30.1%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			359,062.00	0.00	359,062.00	467,264.00	0.00	467,264.00	30.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(13,151,285.00)	13,151,285.00	0.00	(16,273,682.00)	16,273,682.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,151,285.00)	13,151,285.00	0.00	(16,273,682.00)	16,273,682.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(10,909,948.00)	13,151,285.00	2,241,337.00	(14,177,946.00)	16,273,682.00	2,095,736.00	-6.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	3,110,523.00	3,507,790.00	12.8%
2) Federal Revenue		8100-8299	108,321.00	117,523.00	8.5%
3) Other State Revenue		8300-8599	236,342.00	438,569.00	85.6%
4) Other Local Revenue		8600-8799	21,011.00	20,800.00	-1.0%
5) TOTAL, REVENUES			3,476,197.00	4,084,682.00	17.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,455,438.00	1,572,486.00	8.0%
2) Classified Salaries		2000-2999	242,883.00	246,941.00	1.7%
3) Employee Benefits		3000-3999	565,477.00	618,819.00	9.4%
4) Books and Supplies		4000-4999	357,286.00	295,164.00	-17.4%
5) Services and Other Operating Expenditures		5000-5999	494,052.00	500,875.00	1.4%
6) Capital Outlay		6000-6999	80,887.00	28,000.00	-65.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	310,720.00	341,792.00	10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	140,300.00	190,176.00	35.5%
9) TOTAL, EXPENDITURES			3,647,043.00	3,794,253.00	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(170,846.00)	290,429.00	-270.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,500.00	12,500.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,500.00)	(12,500.00)	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)			(183,346.00)	277,929.00	-251.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,000,874.00	817,528.00	-18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,000,874.00	817,528.00	-18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,000,874.00	817,528.00	-18.3%
2) Ending Balance, June 30 (E + F1e)			817,528.00	1,095,457.00	34.0%
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	124,681.00	20,371.00	-83.7%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	692,847.00	1,075,086.00	55.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	803,113.84		
1) Fair Value Adjustment to Cash in County Treasury		9111	(539.45)		
b) in Banks		9120	33.77		
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	383,869.07		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,186,477.23		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,700.32		
2) Due to Grantor Governments		9590	65,645.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			68,345.32		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,118,131.91		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	1,802,843.00	2,143,973.00	18.9%
Education Protection Account State Aid - Current Year		8012	550,134.00	580,600.00	5.5%
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 Taxes		8096	757,546.00	783,217.00	3.4%
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			3,110,523.00	3,507,790.00	12.8%
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	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	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	107,624.00	116,823.00	8.5%
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	697.00	700.00	0.4%
TOTAL, FEDERAL REVENUE			108,321.00	117,523.00	8.5%

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	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	43,577.00	17,142.00	-60.7%
Lottery - Unrestricted and Instructional Materials		8560	65,610.00	67,230.00	2.5%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	52,155.00	52,155.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	75,000.00	302,042.00	302.7%
TOTAL, OTHER STATE REVENUE			236,342.00	438,569.00	85.6%

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	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	11,011.00	10,800.00	-1.9%
Tuition		8710	0.00	0.00	0.0%
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	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
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	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,011.00	20,800.00	-1.0%
TOTAL, REVENUES			3,476,197.00	4,084,682.00	17.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,185,331.00	1,244,068.00	5.0%
Certificated Pupil Support Salaries		1200	17,032.00	63,508.00	272.9%
Certificated Supervisors' and Administrators' Salaries		1300	179,033.00	190,226.00	6.3%
Other Certificated Salaries		1900	74,042.00	74,684.00	0.9%
TOTAL, CERTIFICATED SALARIES			1,455,438.00	1,572,486.00	8.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	60,525.00	54,929.00	-9.2%
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	181,358.00	189,512.00	4.5%
Other Classified Salaries		2900	1,000.00	2,500.00	150.0%
TOTAL, CLASSIFIED SALARIES			242,883.00	246,941.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	125,814.00	164,737.00	30.9%
PERS		3201-3202	21,398.00	28,958.00	35.3%
OASDI/Medicare/Alternative		3301-3302	39,234.00	40,484.00	3.2%
Health and Welfare Benefits		3401-3402	317,356.00	313,383.00	-1.3%
Unemployment Insurance		3501-3502	853.00	899.00	5.4%
Workers' Compensation		3601-3602	43,822.00	51,476.00	17.5%
OPEB, Allocated		3701-3702	0.00	11,568.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,000.00	7,314.00	-57.0%
TOTAL, EMPLOYEE BENEFITS			565,477.00	618,819.00	9.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	19,910.00	30,000.00	50.7%
Books and Other Reference Materials		4200	6,581.00	9,800.00	48.9%
Materials and Supplies		4300	142,995.00	202,064.00	41.3%
Noncapitalized Equipment		4400	187,800.00	53,300.00	-71.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			357,286.00	295,164.00	-17.4%

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	56,160.00	33,100.00	-41.1%
Dues and Memberships		5300	2,000.00	2,100.00	5.0%
Insurance		5400-5450	18,000.00	20,000.00	11.1%
Operations and Housekeeping Services		5500	0.00	55,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,545.00	18,000.00	-20.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	292,703.00	206,220.00	-29.5%
Professional/Consulting Services and Operating Expenditures		5800	100,944.00	165,155.00	63.6%
Communications		5900	1,700.00	1,300.00	-23.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			494,052.00	500,875.00	1.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	38,787.00	14,000.00	-63.9%
Buildings and Improvements of Buildings		6200	42,100.00	14,000.00	-66.7%
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			80,887.00	28,000.00	-65.4%

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%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	310,720.00	341,792.00	10.0%
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)			310,720.00	341,792.00	10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	140,300.00	190,176.00	35.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			140,300.00	190,176.00	35.5%
TOTAL, EXPENDITURES			3,647,043.00	3,794,253.00	4.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	12,500.00	12,500.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,500.00	12,500.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,500.00)	(12,500.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,617,250.00	3,524,800.00	-2.6%
3) Other State Revenue		8300-8599	373,000.00	218,000.00	-41.6%
4) Other Local Revenue		8600-8799	712,050.00	711,050.00	-0.1%
5) TOTAL, REVENUES			4,702,300.00	4,453,850.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,598,600.00	1,835,497.00	14.8%
3) Employee Benefits		3000-3999	795,242.00	914,624.00	15.0%
4) Books and Supplies		4000-4999	2,183,017.00	1,824,948.00	-16.4%
5) Services and Other Operating Expenditures		5000-5999	187,769.00	77,570.00	-58.7%
6) Capital Outlay		6000-6999	11,450.00	10,000.00	-12.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	264,316.00	237,508.00	-10.1%
9) TOTAL, EXPENDITURES			5,040,394.00	4,900,147.00	-2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(338,094.00)	(446,297.00)	32.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	359,062.00	467,264.00	30.1%
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			359,062.00	467,264.00	30.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,968.00	20,967.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	(1.00)	20,967.00	-2096800.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(1.00)	20,967.00	-2096800.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(1.00)	20,967.00	-2096800.0%
2) Ending Balance, June 30 (E + F1e)			20,967.00	41,934.00	100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	81,476.63	0.00	-100.0%
Prepaid Expenditures		9713	990.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	20,967.00	New
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	20,967.00	20,967.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(82,466.63)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(852,029.60)		
1) Fair Value Adjustment to Cash in County Treasury		9111	411.83		
b) in Banks		9120	17,509.71		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	(2,222.99)		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,211.74		
4) Due from Grantor Government		9290	157.32		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	81,476.63		
7) Prepaid Expenditures		9330	990.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			(752,495.36)		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	579.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			579.06		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			(753,074.42)		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,578,350.00	3,502,000.00	-2.1%
All Other Federal Revenue		8290	38,900.00	22,800.00	-41.4%
TOTAL, FEDERAL REVENUE			3,617,250.00	3,524,800.00	-2.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	373,000.00	218,000.00	-41.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			373,000.00	218,000.00	-41.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	700,000.00	700,000.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(4,950.00)	(4,950.00)	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	17,000.00	16,000.00	-5.9%
TOTAL, OTHER LOCAL REVENUE			712,050.00	711,050.00	-0.1%
TOTAL, REVENUES			4,702,300.00	4,453,850.00	-5.3%

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	1,332,171.00	1,556,374.00	16.8%
Classified Supervisors' and Administrators' Salaries		2300	154,137.00	158,854.00	3.1%
Clerical, Technical and Office Salaries		2400	112,292.00	120,269.00	7.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,598,600.00	1,835,497.00	14.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	160,995.00	194,380.00	20.7%
OASDI/Medicare/Alternative		3301-3302	119,024.00	137,556.00	15.6%
Health and Welfare Benefits		3401-3402	405,052.00	444,221.00	9.7%
Unemployment Insurance		3501-3502	799.00	929.00	16.3%
Workers' Compensation		3601-3602	41,973.00	53,086.00	26.5%
OPEB, Allocated		3701-3702	67,399.00	63,948.00	-5.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	20,504.00	New
TOTAL, EMPLOYEE BENEFITS			795,242.00	914,624.00	15.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,094,117.00	1,777,148.00	-15.1%
Noncapitalized Equipment		4400	88,900.00	47,800.00	-46.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,183,017.00	1,824,948.00	-16.4%

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	3,000.00	5,000.00	66.7%
Dues and Memberships		5300	1,000.00	1,000.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,797.00)	(7,930.00)	-38.0%
Professional/Consulting Services and Operating Expenditures		5800	188,066.00	72,000.00	-61.7%
Communications		5900	3,500.00	2,500.00	-28.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			187,769.00	77,570.00	-58.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	11,450.00	10,000.00	-12.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,450.00	10,000.00	-12.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	264,316.00	237,508.00	-10.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			264,316.00	237,508.00	-10.1%
TOTAL, EXPENDITURES			5,040,394.00	4,900,147.00	-2.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	359,062.00	467,264.00	30.1%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			359,062.00	467,264.00	30.1%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			359,062.00	467,264.00	30.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	56,576.00	0.00	-100.0%
3) Employee Benefits		3000-3999	8,424.00	0.00	-100.0%
4) Books and Supplies		4000-4999	29,489.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,396,789.00	998,520.00	-28.5%
6) Capital Outlay		6000-6999	3,781,571.00	5,947,530.00	57.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,272,849.00	6,946,050.00	31.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,252,849.00)	(6,926,050.00)	31.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,252,849.00)	(6,926,050.00)	31.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,904,885.00	7,652,036.00	-40.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,904,885.00	7,652,036.00	-40.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,904,885.00	7,652,036.00	-40.7%
2) Ending Balance, June 30 (E + F1e)			7,652,036.00	725,986.00	-90.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	7,652,036.00	725,986.00	-90.5%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	8,266,228.34		
1) Fair Value Adjustment to Cash in County Treasury		9111	(7,200.66)		
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			8,259,027.68		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,141.46		
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			2,141.46		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			8,256,886.22		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	56,576.00	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,576.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,360.00	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	4,329.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	26.00	0.00	-100.0%
Workers' Compensation		3601-3602	1,489.00	0.00	-100.0%
OPEB, Allocated		3701-3702	220.00	0.00	-100.0%
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			8,424.00	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,092.00	0.00	-100.0%
Noncapitalized Equipment		4400	11,397.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			29,489.00	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	770,561.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
Professional/Consulting Services and Operating Expenditures		5800	626,209.00	998,520.00	59.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,396,789.00	998,520.00	-28.5%
CAPITAL OUTLAY					
Land		6100	569,046.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,885,138.00	5,947,530.00	106.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	327,387.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,781,571.00	5,947,530.00	57.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,272,849.00	6,946,050.00	31.7%

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

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

Description	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	2,985,000.00	1,825,000.00	-38.9%
5) TOTAL, REVENUES			2,985,000.00	1,825,000.00	-38.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	308,083.00	320,936.00	4.2%
3) Employee Benefits		3000-3999	133,679.00	152,197.00	13.9%
4) Books and Supplies		4000-4999	5,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	100,000.00	0.00	-100.0%
6) Capital Outlay		6000-6999	1,481,860.00	15,201,867.00	925.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,028,622.00	15,675,000.00	672.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			956,378.00	(13,850,000.00)	-1548.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	51,600.00	50,000.00	-3.1%
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			(51,600.00)	(50,000.00)	-3.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			904,778.00	(13,900,000.00)	-1636.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,995,222.00	13,900,000.00	7.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,995,222.00	13,900,000.00	7.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,995,222.00	13,900,000.00	7.0%
2) Ending Balance, June 30 (E + F1e)			13,900,000.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,900,000.00	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,393,948.99		
1) Fair Value Adjustment to Cash in County Treasury		9111	(6,745.34)		
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			14,387,203.65		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	51.22		
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			51.22		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			14,387,152.43		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	85,000.00	75,000.00	-11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,900,000.00	1,750,000.00	-39.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,985,000.00	1,825,000.00	-38.9%
TOTAL, REVENUES			2,985,000.00	1,825,000.00	-38.9%

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	268,821.00	282,907.00	5.2%
Clerical, Technical and Office Salaries		2400	39,262.00	38,029.00	-3.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			308,083.00	320,936.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	35,503.00	38,000.00	7.0%
OASDI/Medicare/Alternative		3301-3302	23,352.00	24,677.00	5.7%
Health and Welfare Benefits		3401-3402	58,341.00	60,659.00	4.0%
Unemployment Insurance		3501-3502	154.00	164.00	6.5%
Workers' Compensation		3601-3602	8,095.00	9,358.00	15.6%
OPEB, Allocated		3701-3702	8,234.00	13,087.00	58.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	6,252.00	New
TOTAL, EMPLOYEE BENEFITS			133,679.00	152,197.00	13.9%
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	5,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,000.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,481,860.00	15,201,867.00	925.9%
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			1,481,860.00	15,201,867.00	925.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,028,622.00	15,675,000.00	672.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	51,600.00	50,000.00	-3.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			51,600.00	50,000.00	-3.1%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(51,600.00)	(50,000.00)	-3.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,000.00	25,000.00	-66.7%
5) TOTAL, REVENUES			75,000.00	25,000.00	-66.7%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,100,000.00	3,485,320.00	66.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,100,000.00	3,485,320.00	66.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,025,000.00)	(3,460,320.00)	70.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,025,000.00)	(3,460,320.00)	70.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,452,498.00	4,427,498.00	-31.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,452,498.00	4,427,498.00	-31.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,452,498.00	4,427,498.00	-31.4%
2) Ending Balance, June 30 (E + F1e)			4,427,498.00	967,178.00	-78.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	322,757.00	322,757.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	4,104,741.00	644,421.00	-84.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,703,457.42		
1) Fair Value Adjustment to Cash in County Treasury		9111	(3,425.30)		
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			4,700,032.12		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	135.33		
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			135.33		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,699,896.79		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	75,000.00	25,000.00	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,000.00	25,000.00	-66.7%
TOTAL, REVENUES			75,000.00	25,000.00	-66.7%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,100,000.00	3,485,320.00	66.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,100,000.00	3,485,320.00	66.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,100,000.00	3,485,320.00	66.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	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	2,946,330.00	2,910,500.00	-1.2%
5) TOTAL, REVENUES			2,946,330.00	2,910,500.00	-1.2%
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	1,065,000.00	321,680.00	-69.8%
6) Capital Outlay		6000-6999	190,000.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,255,000.00	321,680.00	-74.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,691,330.00	2,588,820.00	53.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,536,299.00	2,500,500.00	-1.4%
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			(2,536,299.00)	(2,500,500.00)	-1.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(844,969.00)	88,320.00	-110.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,484,209.00	639,240.00	-56.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,484,209.00	639,240.00	-56.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,484,209.00	639,240.00	-56.9%
2) Ending Balance, June 30 (E + F1e)			639,240.00	727,560.00	13.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	639,240.00	727,560.00	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,634,252.52		
1) Fair Value Adjustment to Cash in County Treasury		9111	(723.16)		
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			3,633,529.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			3,633,529.36		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,934,830.00	2,900,000.00	-1.2%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,500.00	10,500.00	-8.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,946,330.00	2,910,500.00	-1.2%
TOTAL, REVENUES			2,946,330.00	2,910,500.00	-1.2%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	65,000.00	321,680.00	394.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,065,000.00	321,680.00	-69.8%
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	190,000.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			190,000.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,255,000.00	321,680.00	-74.4%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	2,536,299.00	2,500,500.00	-1.4%
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			2,536,299.00	2,500,500.00	-1.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,536,299.00)	(2,500,500.00)	-1.4%

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	60,000.00	47,500.00	-20.8%
4) Other Local Revenue		8600-8799	4,948,500.00	4,184,500.00	-15.4%
5) TOTAL, REVENUES			5,008,500.00	4,232,000.00	-15.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,658,012.00	4,809,564.00	3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,658,012.00	4,809,564.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			350,488.00	(577,564.00)	-264.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			350,488.00	(577,564.00)	-264.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,819,826.00	6,170,314.00	6.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,819,826.00	6,170,314.00	6.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,819,826.00	6,170,314.00	6.0%
2) Ending Balance, June 30 (E + F1e)			6,170,314.00	5,592,750.00	-9.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,170,314.00	5,592,750.00	-9.4%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,312,617.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	(2,998.88)		
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			5,309,618.18		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,309,618.18		

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	60,000.00	45,000.00	-25.0%
Other Subventions/In-Lieu Taxes		8572	0.00	2,500.00	New
TOTAL, OTHER STATE REVENUE			60,000.00	47,500.00	-20.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,800,000.00	3,800,000.00	-20.8%
Unsecured Roll		8612	105,000.00	305,000.00	190.5%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	23,500.00	60,000.00	155.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	20,000.00	19,500.00	-2.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,948,500.00	4,184,500.00	-15.4%
TOTAL, REVENUES			5,008,500.00	4,232,000.00	-15.5%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,095,000.00	2,315,000.00	10.5%
Bond Interest and Other Service Charges		7434	2,563,012.00	2,494,564.00	-2.7%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,658,012.00	4,809,564.00	3.3%
TOTAL, EXPENDITURES			4,658,012.00	4,809,564.00	3.3%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,000.00	2,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	247,069.00	249,069.00	0.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			247,069.00	249,069.00	0.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			247,069.00	249,069.00	0.8%
2) Ending Balance, June 30 (E + F1e)			249,069.00	251,069.00	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	249,069.00	251,069.00	0.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	248,375.90		
1) Fair Value Adjustment to Cash in County Treasury		9111	(127.29)		
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			248,248.61		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			248,248.61		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	2,000.00	2,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000.00	2,000.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,196.07		11,341.95	11,071.86		11,196.07
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00					
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)	0.00					
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,196.07	0.00	11,341.95	11,071.86	0.00	11,196.07
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)		8.13	26.49		8.13	8.13
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI		2.32	6.05		2.32	2.33
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			0.54			
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	10.45	33.08	0.00	10.45	10.46
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,196.07	10.45	11,375.03	11,071.86	10.45	11,206.53
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 24, 2015

For additional information on this certification, please contact:

Name: Kevin J. Bultema

Title: Assistant Superintendent

Telephone: (530) 891-3000 x112

E-mail: kbultema@chicousd.org

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2012-13)	11,314.91	11,480.36	N/A	Met
Second Prior Year (2013-14)	11,557.63	11,879.40	N/A	Met
First Prior Year (2014-15)	11,341.95	11,375.03	N/A	Met
Budget Year (2015-16)	11,206.53			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Budget	Enrollment CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)	12,022	12,022	0.0%	Met
Second Prior Year (2013-14)	11,872	11,872	0.0%	Met
First Prior Year (2014-15)	11,739	11,764	N/A	Met
Budget Year (2015-16)	11,633			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2012-13)	11,477	12,022	95.5%	
Second Prior Year (2013-14)	11,781	11,872	99.2%	
First Prior Year (2014-15)	11,196	11,764	95.2%	
Historical Average Ratio:			96.6%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%	

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment		Status
Budget Year (2015-16)	11,072	11,633	95.2%		Met
1st Subsequent Year (2016-17)	10,954	11,509	95.2%		Met
2nd Subsequent Year (2017-18)	10,856	11,407	95.2%		Met

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

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

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

Explanation:
(required if NOT met)

--

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)		98,615,199.00	99,155,522.00	100,305,781.00

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	11,375.03	11,206.53	10,965.11	10,867.74
b. Prior Year ADA (Funded)		11,375.03	11,206.53	10,965.11
c. Difference (Step 1a minus Step 1b)		(168.50)	(241.42)	(97.37)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.48%	-2.15%	-0.89%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding	74,806,785.00	81,584,790.00	90,176,796.00	
b1. COLA percentage (if district is at target)				
b2. COLA amount (proxy for purposes of this criterion)	0.00	0.00	0.00	
c. Gap Funding (if district is not at target)	3,367,271.00	7,464,177.00	9,546,259.00	
d. Economic Recovery Target Funding (current year increment)				
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	3,367,271.00	7,464,177.00	9,546,259.00	
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	4.50%	9.15%	10.59%	

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)	3.02%	7.00%	9.70%	
LCFF Revenue Standard (Step 3, plus/minus 1%):	2.02% to 4.02%	6.00% to 8.00%	8.70% to 10.70%	

4A2. Alternate LCFF Revenue Standard - Basic Aid

DATA ENTRY: If applicable to your district, input data in the 1st and 2nd Subsequent Year columns for projected local property taxes; all other data are extracted or calculated.

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	25,297,711.00	25,297,711.00	25,297,711.00	25,297,711.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A

4B. Calculating the District's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Year columns for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	85,251,427.00	93,957,370.00	96,759,439.00	98,799,068.00
District's Projected Change in LCFF Revenue:		10.21%	2.98%	2.11%
LCFF Revenue Standard:		2.02% to 4.02%	6.00% to 8.00%	8.70% to 10.70%
Status:		Not Met	Not Met	Not Met

4C. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Chico Unified is closer to reaching it's target funding in LCFF and is currently at 48% of enrollment identified as targeted thus we do not recieve higher increases in funding from supplemental or concentration dollars.

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	60,550,243.12	64,879,922.62	93.3%
Second Prior Year (2013-14)	67,281,010.95	72,481,529.11	92.8%
First Prior Year (2014-15)	68,538,803.00	73,887,606.00	92.8%
Historical Average Ratio:			93.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	3.0%	3.0%	3.0%
	90.0% to 96.0%	90.0% to 96.0%	90.0% to 96.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	72,081,659.00	79,106,045.00	91.1%	Met
1st Subsequent Year (2016-17)	75,739,140.00	82,228,924.00	92.1%	Met
2nd Subsequent Year (2017-18)	77,365,652.00	84,433,711.00	91.6%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	3.02%	7.00%	9.70%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-6.98% to 13.02%	-3.00% to 17.00%	-.30% to 19.70%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-1.98% to 8.02%	2.00% to 12.00%	4.70% to 14.70%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	8,489,852.00		
Budget Year (2015-16)	8,155,312.00	-3.94%	Yes
1st Subsequent Year (2016-17)	7,886,354.00	-3.30%	Yes
2nd Subsequent Year (2017-18)	7,440,472.00	-5.65%	Yes

Explanation:
(required if Yes)

The district is losing the Youth Build grant and the Farm to School grant. CUSD is also a declining district and estimates a decrease in Title I and Title II funding in the subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	9,407,250.00		
Budget Year (2015-16)	14,349,396.00	52.54%	Yes
1st Subsequent Year (2016-17)	7,695,208.00	-46.37%	Yes
2nd Subsequent Year (2017-18)	7,695,208.00	0.00%	Yes

Explanation:
(required if Yes)

The dramatic changes in state funding is related to the one-time funding proposed in the Governor's May Revise.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	7,603,967.00		
Budget Year (2015-16)	6,097,286.00	-19.81%	Yes
1st Subsequent Year (2016-17)	6,129,786.00	0.53%	Yes
2nd Subsequent Year (2017-18)	6,152,286.00	0.37%	Yes

Explanation:
(required if Yes)

CUSD is losing local grants Bridge to Kindergarten, Parents As Teachers. The district also budgets for a conservative amount in donations at Original Budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	6,300,779.00		
Budget Year (2015-16)	5,095,216.00	-19.13%	Yes
1st Subsequent Year (2016-17)	3,427,331.00	-32.73%	Yes
2nd Subsequent Year (2017-18)	3,552,331.00	3.65%	Yes

Explanation:
(required if Yes)

Decreases in books and supplies is due to not budgeting carryover in federal restricted program with deferred revenue.

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

First Prior Year (2014-15)	9,273,643.00		
Budget Year (2015-16)	9,426,545.00	1.65%	No
1st Subsequent Year (2016-17)	9,517,452.00	0.96%	Yes
2nd Subsequent Year (2017-18)	9,727,820.00	2.21%	Yes

Explanation:
(required if Yes)

Appears variances are within the standard variances.

6C. Calculating the District's Change in Total Operating Revenues and Expenditures (Section 6A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)	25,501,069.00		
Budget Year (2015-16)	28,601,994.00	12.16%	Met
1st Subsequent Year (2016-17)	21,711,348.00	-24.09%	Not Met
2nd Subsequent Year (2017-18)	21,287,966.00	-1.95%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	15,574,422.00		
Budget Year (2015-16)	14,521,761.00	-6.76%	Met
1st Subsequent Year (2016-17)	12,944,783.00	-10.86%	Not Met
2nd Subsequent Year (2017-18)	13,280,151.00	2.59%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation:

Federal Revenue
(linked from 6B
if NOT met)

The district is losing the Youth Build grant and the Farm to School grant. CUSD is also a declining district and estimates a decrease in Title I and Title II funding in the subsequent years.

Explanation:

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

The dramatic changes in state funding is related to the one-time funding proposed in the Governor's May Revise.

Explanation:

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

CUSD is losing local grants Bridge to Kindergarten, Parents As Teachers. The district also budgets for a conservative amount in donations at Original Budget.

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

Explanation:

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

Decreases in books and supplies is due to not budgeting carryover in federal restricted program with deferred revenue.

Explanation:

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

Appears variances are within the standard variances.

7. CRITERION: Facilities Maintenance

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540)

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	116,274,421.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	116,274,421.00	3,488,232.63	3,490,000.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	3,025,374.00	3,150,409.00	3,338,108.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	7,086,793.00	1,937,374.00	2,784,097.88
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	10,112,167.00	5,087,783.00	6,122,205.88
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	101,219,665.09	105,013,631.80	111,270,268.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	101,219,665.09	105,013,631.80	111,270,268.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	10.0%	4.8%	5.5%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	3.3%	1.6%	1.8%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(3,217,882.99)	65,253,787.35	4.9%	Not Met
Second Prior Year (2013-14)	(4,468,499.24)	72,626,504.02	6.2%	Not Met
First Prior Year (2014-15)	593,519.00	74,246,668.00	N/A	Met
Budget Year (2015-16) (Information only)	6,665,006.00	79,573,309.00		

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage levels for two or more of the previous three fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budgets, and what change, if any, will be made to ensure that the subsequent budgets are balanced within the standard.

Explanation:
(required if NOT met)

In 2012-13 and 2013-14, CUSD experienced deficit spending due to deficits in state funding through revenue limits and the first year of the LCFF. 2014-15 was the first year we received approximately the amount of unrestricted funding we received in 2007-08.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2012-13)	16,893,374.00	15,746,072.23	6.8%	Not Met
Second Prior Year (2013-14)	13,773,773.00	12,817,192.08	6.9%	Not Met
First Prior Year (2014-15)	9,297,764.00	8,780,910.00	5.6%	Not Met
Budget Year (2015-16) (Information only)	9,374,429.00			

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

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

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

- 1a. STANDARD NOT MET - Unrestricted general fund beginning balance was estimated above the standard for two or more of the previous three years. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting the beginning unrestricted fund balance, and what changes, if any, will be made to improve the accuracy of projecting the unrestricted beginning fund balance.

Explanation:
(required if NOT met)

Too much volatility in the implementation of LCFF and the infusion of one-time dollars.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	11,072	10,954	10,856
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	116,274,421.00	118,699,720.00	120,377,496.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	116,274,421.00	118,699,720.00	120,377,496.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,488,232.63	3,560,991.60	3,611,324.88
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,488,232.63	3,560,991.60	3,611,324.88

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	3,488,233.00	3,560,992.00	3,611,325.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	3,231,372.00	3,064,045.00	1,185,645.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	(20.00)		
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	6,719,585.00	6,625,037.00	4,796,970.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.78%	5.58%	3.98%
District's Reserve Standard (Section 10B, Line 7):	3,488,232.63	3,560,991.60	3,611,324.88
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(13,151,285.00)			
Budget Year (2015-16)	(16,273,682.00)	3,122,397.00	23.7%	Not Met
1st Subsequent Year (2016-17)	(17,021,275.00)	747,593.00	4.6%	Met
2nd Subsequent Year (2017-18)	(17,624,532.00)	603,257.00	3.5%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	2,600,399.00			
Budget Year (2015-16)	2,563,000.00	(37,399.00)	-1.4%	Met
1st Subsequent Year (2016-17)	2,563,000.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	2,563,000.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	359,062.00			
Budget Year (2015-16)	467,264.00	108,202.00	30.1%	Not Met
1st Subsequent Year (2016-17)	467,264.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	467,264.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Increase in Restricted Routine Maintenance Account (RRMA) with required 3% expenditure in 2015-16 budget (On-going). Estimated increase in special education program of approximately \$1 million (On-going). Increase in contribution to LCAP unrestricted resource code for increased services (On-going).

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Increase in transfer out to Nutrition Services program. Increase related to reduction in meals served and compensation increases for employees.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

- Does your district have long-term (multiyear) commitments?
(If No, skip item 2 and Sections S6B and S6C)
- If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	10	General Fund	General Fund	370,762
Certificates of Participation	4	General Fund	General Fund Restricted - RRMA (rs 8150)	650,000
General Obligation Bonds	28	Fund 51	Fund 51	59,380,000
Supp Early Retirement Program	1	General Fund	General Fund	273,679
State School Building Loans				
Compensated Absences				

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

California Energy Commission Loan	10	General Fund	General Fund - Unrestricted	Begins 12-1-17
TOTAL:				60,674,441

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	47,667	47,667	47,667	47,667
Certificates of Participation	314,075	318,650	322,306	35,700
General Obligation Bonds	4,658,012	4,809,564	4,809,564	4,972,075
Supp Early Retirement Program	273,679	273,679	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

California Energy Commission Loan				
Total Annual Payments:	5,293,433	5,449,560	5,179,537	5,055,442
Has total annual payment increased over prior year (2014-15)?	Yes	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in 2015-16 realted to increase in COP scheduled payments. The increase will be paid from restricted general fund.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

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

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

23,064,290.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

23,064,290.00

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

Actuarial

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

Aug 30, 2014

Data must be entered.

5. OPEB Contributions

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

2,583,222.00

1st Subsequent Year
(2016-17)

2,583,222.00

2nd Subsequent Year
(2017-18)

2,583,222.00

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

2,929,944.00

2,659,742.00

2,659,742.00

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

2,659,742.00

2,659,742.00

2,659,742.00

- d. Number of retirees receiving OPEB benefits

235

235

235

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

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

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

No

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

--

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	639.1	643.4	641.4	639.4

Certificated (Non-management) Salary and Benefit Negotiations

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

Yes

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

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

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

Negotiations Settled

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

Apr 15, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

Apr 07, 2015

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2015

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

1,472,293

1,719,416

1,873,717

3.0%

6.0%

0.0%

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

General Fund.

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	515.6	533.0	533.0	533.0

Classified (Non-management) Salary and Benefit Negotiations

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

Yes

If Yes, and the corresponding public disclosure documents
have been filed with the COE, complete questions 2 and 3.If Yes, and the corresponding public disclosure documents
have not been filed with the COE, complete questions 2-5.

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

Negotiations Settled

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

May 20, 2015

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

Yes

If Yes, date of Superintendent and CBO certification:

May 14, 2015

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2016

5. Salary settlement:

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

580,357

739,777

661,657

3.0%

6.0%

0.0%

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

General fund.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

Classified (Non-management) Prior Year Settlements

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	74.1	74.6	74.6	74.6

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

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

Yes

If Yes, complete question 2.

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

--

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

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
214,965	256,374	300,882
3.0%	6.0%	0.0%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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 24, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

Yes

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?

Yes

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review

Chico Unified (61424) - 2015-16 Original Budget										v16.1e		
LOCAL CONTROL FUNDING FORMULA										2013-14		
CALCULATE LCFF TARGET												
Unduplicated as % of Enrollment				49.58%	COLA 1.570% 49.58%	2013-14		2 yr average		48.61%	COLA 48.61%	
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen
Grades TK-3	3,356.54	6,952	724	761	-	28,319,639		3,385.40	7,011	729	752	-
Grades 4-6	2,524.99	7,056		700	-	19,582,997		2,421.52	7,116		692	-
Grades 7-8	1,792.23	7,266		720	-	14,313,639		1,866.33	7,328		712	-
Grades 9-12	3,805.06	8,419	219	857	-	36,127,310		3,683.47	8,491	221	847	-
Subtract NSS	-	-	-	-	-	-		-	-	-	-	-
NSS Allowance	-	-	-	-	-	-		-	-	-	-	-
TOTAL BASE	11,478.82	86,208,138	3,263,443	8,872,003	-	98,343,584		11,356.72	85,919,385	3,282,004	8,672,159	-
Targeted Instructional Improvement Block Grant						523,290						
Home-to-School Transportation						629,271						
Small School District Bus Replacement Program						-						
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						99,496,145						
ECONOMIC RECOVERY TARGET PAYMENT						1/8 -		1/4				
CALCULATE LCFF FLOOR												
				12-13 Rate	13-14 ADA			12-13 Rate 14-15 ADA				
Current year Funded ADA times Base per ADA				5,267.41	11,478.82	60,463,651		5,267.41 11,356.72				
Current year Funded ADA times Other RL per ADA				59.33	11,478.82	681,038		59.33 11,356.72				
Necessary Small School Allowance at 12-13 rates						-						
2012-13 Categoricals						10,294,825						
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-						
Less Fair Share Reduction						-						
New charter: District PY rate * CY ADA				-		-		-				
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-		\$ 293.35		11,356.72		
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						71,439,514						
CALCULATE LCFF PHASE-IN ENTITLEMENT												
LOCAL CONTROL FUNDING FORMULA TARGET						2013/14						
LOCAL CONTROL FUNDING FORMULA FLOOR						99,496,145						
Applied Funding Formula: Floor or Target						FLOOR						
LCFF Need (LCFF Target less LCFF Floor, if positive)						28,056,631						
Current Year Gap Funding						12.00%	3,367,271	29.97%				
ECONOMIC RECOVERY PAYMENT						-						
LCFF Entitlement before Minimum State Aid provision						74,806,785						
CALCULATE STATE AID												
Transition Entitlement						74,806,785						
Local Revenue (including RDA)						(26,013,137)						
Gross State Aid						48,793,648						
CALCULATE MINIMUM STATE AID												
				2012/13	12-13 Rate	13-14 ADA	N/A	12-13 Rate	14-15 ADA			
2012-13 RL/Charter Gen BG adjusted for ADA				61,160,345	5,326.73	11,478.82	61,144,575	5,326.73	11,356.72			
2012-13 NSS Allowance				-			-					
Less Current Year Property Taxes/In Lieu				(22,949,977)			(26,013,137)					
Subtotal State Aid for Historical RL/Charter General BG				38,210,368			35,131,438					
Categorical funding from 2012-13				10,294,825			10,294,825					
Charter Categorical Block Grant adjusted for ADA				-			-					
Minimum State Aid Guarantee				48,505,193			45,426,263					
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)												
Local Control Funding Formula Floor plus Funded Gap												
Minimum State Aid plus Property Taxes including RDA												
Offset												
Minimum State Aid Prior to Offset												
Total Minimum State Aid with Offset												
TOTAL STATE AID						48,793,648						
Additional State Aid (Additional SA)						-						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						74,806,785						
CHANGE OVER PRIOR YEAR				4.80%	3,427,041			9.06%	6,778,005			
LCFF Entitlement PER ADA					6,217	6,517						
PER ADA CHANGE OVER PRIOR YEAR				4.83%	300			10.23%	667			
LCFF SOURCES INCLUDING EXCESS TAXES												
				2012-13	Increase	2013-14				Increase		
State Aid				48,429,767	0.75%	363,881	48,793,648	23.02%	11,230,928			
Property Taxes net of in-lieu				22,949,977	13.35%	3,063,160	26,013,137	-17.12%	(4,452,923)			
Charter in-Lieu Taxes				-	0.00%	-	-	0.00%	-			
LCFF pre COE, Choice, Supp				71,379,744	4.80%	3,427,041	74,806,785	9.06%	6,778,005			

Chico Unified (61424) - 2016.1e		v16.1e		v16.1e	
LOCAL CONTROL FUNDING		2014-15		2015-16	
CALCULATE LCFF TARGET					
	0.850%			COLA	1.020%
Unduplicated as % of Enrollment	2014-15	3 yr average	48.29%	48.29%	2015-16
	TARGET	ADA	Base	Gr Span	Supp
Grades TK-3	28,750,451	3,333.95	7,083	737	755
Grades 4-6	18,906,786	2,412.90	7,189		694
Grades 7-8	15,006,092	1,840.94	7,403		715
Grades 9-12	35,210,218	3,616.91	8,578	223	850
Subtract NSS	-	-	-	-	-
NSS Allowance	-	-	-	-	-
TOTAL BASE	97,873,548	11,204.70	85,615,039	3,263,692	8,583,907
Targeted Instructional Improv	523,290				523,290
Home-to-School Transportat	629,271				629,271
Small School District Bus Repl	-				-
LOCAL CONTROL FUNDING FC	99,026,109				98,615,199
ECONOMIC RECOVERY TARGE	-			3/8	-
CALCULATE LCFF FLOOR					
				12-13	15-16
				Rate	ADA
Current year Funded ADA tim	59,820,500			5,267.41	11,204.70
Current year Funded ADA tim	673,794			59.33	11,204.70
Necessary Small School Allow	-				664,775
2012-13 Categoricals	10,294,825				10,294,825
2012-13 Charter Categorical &	-				-
Less Fair Share Reduction	-				-
New charter: District PY rate *	-			-	-
Beginning in 2014-15, prior ye	3,331,494			\$ 950.60	11,204.70
LOCAL CONTROL FUNDING FC	74,120,613				10,651,188
					\$ 1,802.59
					80,630,537
CALCULATE LCFF PHASE-IN EN					
	2014/15				2015/16
LOCAL CONTROL FUNDING FC	99,026,109				98,615,199
LOCAL CONTROL FUNDING FC	74,120,613				80,630,537
Applied Funding Formula: Floc	FLOOR				FLOOR
LCFF Need (LCFF Target less LCFF F	24,905,496				17,984,662
Current Year Gap Funding	7,464,177			53.08%	9,546,259
ECONOMIC RECOVERY PAYME	-				-
LCFF Entitlement before Mini	81,584,790				90,176,796
CALCULATE STATE AID					
Transition Entitlement	81,584,790				90,176,796
Local Revenue (including RDA)	(21,560,214)				(21,517,137)
Gross State Aid	60,024,576				68,659,659
CALCULATE MINIMUM STATE					
	N/A				N/A
2012-13 RL/Charter Gen BG ai	60,494,181	12-13 Rate	15-16 ADA		12-13 Rate
2012-13 NSS Allowance	-	5,326.73	11,204.70		5,326.73
Less Current Year Property Ta	(21,560,214)				16-17 ADA
Subtotal State Aid for Historic	38,933,967				11,080.12
Categorical funding from 2012	10,294,825				
Charter Categorical Block Gra	-				
Minimum State Aid Guarantee	49,228,792				
CHARTER SCHOOL MINIMUM					
Local Control Funding Formul	-				
Minimum State Aid plus Prope	-				
Offset	-				
Minimum State Aid Prior to O	-				
Total Minimum State Aid with	-				
TOTAL STATE AID	60,024,576				68,659,659
Additional State Aid (Additio	-				-
LCFF Phase-In Entitlement (be	81,584,790				90,176,796
CHANGE OVER PRIOR YEAR		10.53%	8,592,005		3.11%
LCFF Entitlement PER ADA	7,184			8,048	2,802,070
PER ADA CHANGE OVER PRIOR		12.03%	864		4.27%
LCFF SOURCES INCLUDING EXI					
	2014-15				2015-16
					Increase
State Aid	60,024,576	14.39%	8,635,083	68,659,659	4.13%
Property Taxes net of in-lieu	21,560,214	-0.20%	(43,077)	21,517,137	-0.17%
Charter in-Lieu Taxes	-	0.00%	-	-	0.00%
LCFF pre COE, Choice, Supp	81,584,790	10.53%	8,592,006	90,176,796	3.11%

Chico Unified (61424) - 20				v16.1e				v16.1e			
LOCAL CONTROL FUNDING				2016-17				2017-18			
CALCULATE LCFF TARGET											
COLA 1.600%				COLA 2.480%							
Unduplicated as % of Enrollment 47.63%				3 yr average 47.63%				3 yr average			
2016-17				2017-18							
Concen TARGET				ADA Base Gr Span Supp Concen TARGET				ADA Base Gr Span			
Grades TK-3 - 27,485,568				3,095.85 7,374 767 776 - 27,604,183				3,113.47 7,586 789			
Grades 4-6 - 18,877,399				2,383.38 7,485 713 - 19,539,000				2,342.06 7,700			
Grades 7-8 - 14,963,823				1,769.65 7,708 734 - 14,939,853				1,677.54 7,929			
Grades 9-12 - 36,676,172				3,693.77 8,931 232 873 - 37,070,186				3,732.77 9,187 239			
Subtract NSS -				-				-			
NSS Allowance -				-				-			
TOTAL BASE - 98,002,961				10,942.65 87,297,919 3,231,472 8,623,829 - 99,153,220				10,865.84 89,246,818 3,348,660			
Targeted Instructional Improv 523,290				523,290							
Home-to-School Transportatic 629,271				629,271							
Small School District Bus Repl -				-							
LOCAL CONTROL FUNDING FC 99,155,522				100,305,781							
ECONOMIC RECOVERY TARGE 1/2 -				5/8 -							
CALCULATE LCFF FLOOR											
16-17 ADA				12-13 Rate 17-18 ADA							
Current year Funded ADA time 11,080.12 58,363,535				5,267.41 10,942.65 57,639,424							
Current year Funded ADA time 11,080.12 657,384				59.33 10,942.65 649,227							
Necessary Small School Allow: -				-							
2012-13 Categoricals 10,294,825				10,294,825							
2012-13 Charter Categorical & Less Fair Share Reduction -				-							
New charter: District PY rate * -				-							
Beginning in 2014-15, prior year 11,080.12 19,972,914				\$ 2,135.64 10,942.65 23,369,561							
LOCAL CONTROL FUNDING FC 89,288,658				91,953,037							
CALCULATE LCFF PHASE-IN ENTITLEMENT											
2016-17				2017-18							
LOCAL CONTROL FUNDING FLOOR 99,155,522				100,305,781							
LOCAL CONTROL FUNDING FLOOR 89,288,658				91,953,037							
Applied Funding Formula: FLOOR				FLOOR							
LCFF Need (LCFF Target less LCFF FLOOR) 9,866,864				8,352,744							
Current Year Gap Funding 37.40% 3,690,207				36.70% 3,065,457							
ECONOMIC RECOVERY PAYMENT -				-							
LCFF Entitlement before Minimum State Aid 92,978,865				95,018,494							
CALCULATE STATE AID											
Transition Entitlement 92,978,865				95,018,494							
Local Revenue (including RDA) (21,481,084)				(21,440,506)							
Gross State Aid 71,497,781				73,577,988							
CALCULATE MINIMUM STATE AID											
N/A				N/A				12-13 Rate			
2012-13 RL/Charter General Background 59,020,808				5,326.73 10,942.65 58,288,542				5,326.73			
2012-13 NSS Allowance -				-							
Less Current Year Property Tax 21,481,084				21,440,506							
Subtotal State Aid for Historical 37,539,724				36,848,036							
Categorical funding from 2012 10,294,825				10,294,825							
Charter Categorical Block Grant -				-							
Minimum State Aid Guarantee 47,834,549				47,142,861							
CHARTER SCHOOL MINIMUM											
Local Control Funding Formula -				-							
Minimum State Aid plus Property Tax Offset -				-							
Minimum State Aid Prior to Offset -				-							
Total Minimum State Aid with Offset -				-							
TOTAL STATE AID 71,497,781				73,577,988							
Additional State Aid (Additional) -				-							
LCFF Phase-In Entitlement (before Minimum State Aid) 92,978,865				95,018,494							
CHANGE OVER PRIOR YEAR				2.19% 2,039,629				-1.34%			
LCFF Entitlement PER ADA 8,392				8,683							
PER ADA CHANGE OVER PRIOR YEAR				3.47% 291				-0.63%			
LCFF SOURCES INCLUDING EXCESS											
2016-17				Increase 2017-18							
State Aid 71,497,781				2.91% 2,080,207 73,577,988				-1.66%			
Property Taxes net of in-lieu 21,481,084				-0.19% (40,578) 21,440,506				-0.23%			
Charter in-Lieu Taxes -				0.00% - -				0.00%			
LCFF pre COE, Choice, Supplemental 92,978,865				2.19% 2,039,629 95,018,494				-1.34%			

Chico Unified (61424) - 2016.1e				v16.1e			
LOCAL CONTROL FUNDING				2018-19			
CALCULATE LCFF TARGET				2019-20			
COLA 2.870%				COLA 0.000%			
Unduplicated as % of Enrollment	0.00%	0.00%	2018-19	3 yr average	0.00%	0.00%	2019-20
	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp
Grades TK-3	-	-	26,075,311	-	7,586	789	-
Grades 4-6	-	-	18,033,862	-	7,700	-	-
Grades 7-8	-	-	13,301,215	-	7,929	-	-
Grades 9-12	-	-	35,185,090	-	9,187	239	-
Subtract NSS	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-
TOTAL BASE	-	-	92,595,478	-	-	-	-
Targeted Instructional Improv	-	-	523,290	-	-	-	523,290
Home-to-School Transportat	-	-	629,271	-	-	-	629,271
Small School District Bus Repl	-	-	-	-	-	-	-
LOCAL CONTROL FUNDING FC	-	-	93,748,039	-	-	-	1,152,561
ECONOMIC RECOVERY TARGE				3/4			
7/8				-			
CALCULATE LCFF FLOOR							
	12-13	18-19			12-13	19-20	
	Rate	ADA			Rate	ADA	
Current year Funded ADA tim	5,267.41	10,865.84	57,234,834		5,267.41	-	-
Current year Funded ADA tim	59.33	10,865.84	644,670		59.33	-	-
Necessary Small School Allow:	-	-	-		-	-	-
2012-13 Categoricals	-	-	10,294,825		-	-	10,294,825
2012-13 Charter Categorical &	-	-	-		-	-	-
Less Fair Share Reduction	-	-	-		-	-	-
New charter: District PY rate *	-	-	-		-	-	-
Beginning in 2014-15, prior ye	\$ 2,415.78	10,865.84	26,249,479		\$ 2,415.78	-	-
LOCAL CONTROL FUNDING FC	-	-	94,423,808		-	-	10,294,825
CALCULATE LCFF PHASE-IN EN							
2018-19				2019-20			
LOCAL CONTROL FUNDING FC	-	-	93,748,039		-	-	1,152,561
LOCAL CONTROL FUNDING FC	-	-	94,423,808		-	-	10,294,825
Applied Funding Formula: Floc	-	-	TARGET		-	-	TARGET
LCFF Need (LCFF Target less LCFF F	-	-	-		-	-	-
Current Year Gap Funding	21.00%	-	-		0.00%	-	-
ECONOMIC RECOVERY PAYME	-	-	-		-	-	-
LCFF Entitlement before Mini	-	-	93,748,039		-	-	1,152,561
CALCULATE STATE AID							
Transition Entitlement	-	-	93,748,039		-	-	1,152,561
Local Revenue (including RDA)	-	-	(21,391,417)		-	-	3
Gross State Aid	-	-	72,356,622		-	-	1,152,564
CALCULATE MINIMUM STATE							
	18-19 ADA	N/A		12-13 Rate	19-20 ADA	MINIMUM STATE AID	
2012-13 RL/Charter Gen BG at	10,865.84	57,879,396	-	5,326.73	-	-	-
2012-13 NSS Allowance	-	-	-	-	-	-	-
Less Current Year Property Ta	-	-	(21,391,417)	-	-	-	3
Subtotal State Aid for Historic	-	-	36,487,979	-	-	-	3
Categorical funding from 2012	-	-	10,294,825	-	-	-	10,294,825
Charter Categorical Block Grar	-	-	-	-	-	-	-
Minimum State Aid Guarantee	-	-	46,782,804	-	-	-	10,294,828
CHARTER SCHOOL MINIMUM							
Local Control Funding Formul	-	-	-		-	-	-
Minimum State Aid plus Prope	-	-	-		-	-	-
Offset	-	-	-		-	-	-
Minimum State Aid Prior to O	-	-	-		-	-	-
Total Minimum State Aid with	-	-	-		-	-	-
TOTAL STATE AID	-	-	72,356,622		-	-	10,294,828
Additional State Aid (Additio	-	-	-		-	-	9,142,264
LCFF Phase-In Entitlement (be	-	-	93,748,039		-	-	10,294,825
CHANGE OVER PRIOR YEAR	(1,270,455)	-	-	-89.02%	(83,453,214)	-	-
LCFF Entitlement PER ADA	-	-	8,628		-	-	-
PER ADA CHANGE OVER PRIOR	(55)	-	-	-100.00%	(8,628)	-	-
LCFF SOURCES INCLUDING EXI							
	Increase	2018-19		Increase	2019-20		
State Aid	(1,221,366)	72,356,622	-	-85.77%	(62,061,794)	-	10,294,828
Property Taxes net of in-lieu	(49,089)	21,391,417	-	-100.00%	(21,391,420)	-	(3)
Charter in-Lieu Taxes	-	-	-	0.00%	-	-	-
LCFF pre COE, Choice, Supp	(1,270,455)	93,748,039	-	-89.02%	(83,453,214)	-	10,294,825

Chico Unified (61424) - 2015-16 Original Budget

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

	2013-14	2014-15	2015-16	2016-17**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		8,672,159	8,583,907	8,523,786
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		4,005,155	10,716,936	10,990,498
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	1,731,048 TRUE			
3. Difference [1] less [2]		4,667,004	(2,133,029)	(2,466,712)
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		1,398,701	(1,132,212)	(922,550)
GAP funding rate		29.97%	53.08%	37.40%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		5,403,856	8,583,907	8,523,786
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		75,028,373	80,440,328	83,302,518
LCFF Phase-In Entitlement		81,584,790	90,176,796	92,978,865
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		7.20%	10.67%	10.23%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year

If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5

**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 5,403,856	\$ 8,583,907	\$ 8,523,786
Current year Minimum Proportionality Percentage (MPP)	7.20%	10.67%	10.23%

6/10/2015		
2017-18**	2018-19**	2019-20**
8,623,829	-	-
10,074,443	10,074,443	10,074,443
(1,450,614)	(10,074,443)	(10,074,443)
(532,375)	(2,115,633)	-
36.70%	21.00%	0.00%
8,623,829	-	-
85,242,104	92,595,478	9,142,264
95,018,494	93,748,039	10,294,825
10.12%	0.00%	0.00%
2017-18	2018-19	2019-20
\$ 8,623,829	\$ -	\$ -
10.12%	0.00%	0.00%

Chico Unified School District
2015-16 Original Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2015-16 Original Budget	Change	2016-17 Projected Budget	Change	2017-18 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	90,200,306	2,778,559	92,978,865	2,039,629	95,018,494
Federal Sources	8100-8299	9,600	0	9,600	0	9,600
Other State Revenues	8300-8599	8,581,958	(6,654,188)	1,927,770	0	1,927,770
Other Local Revenues	8600-8799	1,157,133	32,500	1,189,633	22,500	1,212,133
TOTAL REVENUES		99,948,997	(3,843,129)	96,105,868	2,062,129	98,167,997
EXPENDITURES						
Certificated Salaries	1000-1999	40,248,848	1,431,387	41,680,235	221,084	41,901,320
Classified Salaries	2000-2999	10,731,486	607,771	11,339,257	79,035	11,418,293
Employee Benefits	3000-3999	21,101,325	1,618,322	22,719,647	1,326,393	24,046,040
Books and Supplies	4000-4999	3,029,592	(666,664)	2,362,928	25,000	2,387,928
Services, Other Operating Expenses	5000-5999	5,760,426	3,500	5,763,926	153,275	5,917,201
Capital Outlay	6000-6999	80,000	0	80,000	0	80,000
	7100-7299					
Other Outgo	7400-7499	300,776	(245,000)	55,776	300,000	355,776
Direct Support/Indirect Costs	7300-7399	(2,146,408)	0	(2,146,408)	0	(2,146,408)
Additional LCAP Services			373,562	373,562	100,000	473,562
TOTAL EXPENDITURES		79,106,045	3,122,879	82,228,924	2,204,788	84,433,711
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		20,842,952	(6,966,008)	13,876,944	(142,659)	13,734,286
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,563,000	0	2,563,000	0	2,563,000
b) Out	7610-7629	467,264	0	467,264	0	467,264
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(16,273,682)	(747,593)	(17,021,275)	(603,257)	(17,624,532)
TOTAL OTHER FINANCING SOURCES/USES		(14,177,946)	(747,593)	(14,925,539)	(603,257)	(15,528,796)
NET INCREASE (DECREASE) IN FUND BALANCE						
		6,665,006	(7,713,601)	(1,048,595)	(745,916)	(1,794,511)
Beginning Fund Balance						
		9,374,429		16,039,435		14,990,840
Transfer District's portion of MAA funding prior to July 2011		1,002,533		0		
Ending Fund Balance						
		16,039,435		14,990,840		13,196,329
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,000		25,000		25,000
Stores		130,342		130,342		130,342
Prepaid Expenditures		184,812		184,812		184,812
b) Restricted						
		0		0		0
c) Committed						
Additional 2% Reserves per Board Policy		2,325,488		2,373,994		2,407,550
d) Assigned						
One-time Money Proposed in May Revise		6,654,188		6,654,188		6,654,188
e) Unassigned/Unappropriated						
3% Required Reserve		3,488,233		3,560,992		3,611,325
Unappropriated Fund Balance		3,231,372		2,061,512		183,112

Chico Unified School District
2015-16 Original Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2015-16 Original Budget	Change	2016-17 Projected Budget	Change	2017-18 Projected Budget
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MULTI-YEAR ASSUMPTIONS

	2016-17 Changes	2017-18 Changes
REVENUES		
Local Control Funding Formula		
COLA	1.60%	2.48%
GAP Funding rate	37.4000%	36.7000%
Projected CBEDS Enrollment	11,610	11,474
Projected P2 ADA	11,070.49	10,885.84
Prior Year P2 ADA	11,195.07	11,070.49
Change in Yr. to Yr. ADA	(124.58)	(184.65)
Federal Revenues		
	0	0
Total Change in Federal Revenues	0	0
Other State Revenues		
Unrestricted Lottery - decline in ADA	0	0
One-time Payment (2015-16)	(6,654,188)	0
One-time Mandate Payment		0
Total Change in Other State Revenues	(6,654,188)	0
Other Local Revenues		
Tuition - increase in international rate of \$500 @ 25 students	12,500	12,500
Interest	20,000	10,000
Total Change in Other Local Revenues	32,500	22,500
TOTAL CHANGE TO REVENUES	(6,621,688)	22,500
EXPENDITURES		
Certificated Salaries		
Mid-year Implementation of 2015-16 Settlement (6%) 1,802,098	1,531,784	0
Adjust FTE for Declining Enrollment (2 FTE in 16-17 & 3 FTE in 17-18)	(100,000)	(165,000)
Estimated Step/Column Increases	744,604	771,084
Salary savings from retirements (CUTA est 25 FTE in 2016-17, 15 in 2017-18)	(875,000)	(525,000)
Additional ROP sections (2 FTE in 16-17 & 2 FTE in 17-18)	130,000	140,000
Total Change in Certificated Salaries	1,431,387	221,084
Classified Salaries		
Mid-year Implementation of 2015-16 Settlement (6%) 630,167	535,642	
Estimated Step Increases	214,630	226,785
Salary savings from retirements (CSEA 15 FTE 16-17 and 15 FTE 17-18)	(142,500)	(147,750)
Total Change in Classified Salaries	607,771	79,035
Employee Benefits		
Adjust FTE to Enrollment (2 FTE in 15-16 & 3 FTE in 16-17)	(41,528)	(64,842)
Benefit Increase from Estimated Step/Column Increases - Certificated	126,583	131,084
Benefit savings from retirements (CUTA est 20 FTE in 2014-15, 10 in 2015-16)	(148,750)	(89,250)
Benefit savings from retirements (CSEA 15 FTE 15-16 and 10 FTE 16-17)	(37,050)	(38,415)
Benefit Increase from Estimated Step/Column Increases - Classified	55,804	58,964
Change in Health Benefit Costs	564,287	0
Change in Retiree Health Benefit Costs	94,853	0
Increase in STRS Rates 12.58% 16-17 and 14.43% 17-18	771,084	775,174
Increase in PERS Rates 13.05% 16-17 and 16.6% 17-18	136,411	405,349
Workers comp prior year adjustment	50,000	100,000
Additional ROP Sections (2 certificated FTE)	46,628	48,328
Total Change in Employee Benefits	1,618,322	1,326,393
Books and Supplies		
2014-15 Site Discretionary carryover	(250,000)	
2014-15 District Unrestricted (formerly EIA)	(125,000)	
2014-15 Safe Schools Carryover	(80,144)	
2014-15 Site LCAP Carryover	(131,520)	
2014-15 District LCAP Carryover	(100,000)	
Fuel Estimated Increase	20,000	25,000
Total Change in Books and Supplies	(666,664)	25,000
Services, Other Operating Expenses		
Election costs - even years in November	(33,000)	60,000

Chico Unified School District
2015-16 Original Budget

UNRESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

	2015-16 Original Budget	Change	2016-17 Projected Budget	Change	2017-18 Projected Budget
Utilities Increases		49,000		53,900	0% Increase for Pow
Property & Liability Estimated Increase 5%		37,500		39,375	
Discretionary Spending Adjustments		0		0	
Security / Alarm Monitoring Costs		0		0	
Total Change in Services, Other Oper. Expenses		3,500		153,275	
Additional LCAP Services					
Technology		100,000		100,000	
IA/Computer Techs		103,792		0	
IA/Bilingual		76,661		0	
Targeted Case Managers (TCMs)		93,109		0	
Adj. Prior Year Partial Year Assignments					
Counseling Support					
Total Change in Additional LCAP Services		373,562		100,000	
Capital Outlay					
Warehouse forklift		0		0	
Bus Replacement		0		0	
Total Change in Capital Outlay		0		0	
Other Outgo					
Change in Nutrition Services Contribution		0		0	
STRS Golden Handshake Final Payment 2015-16		(245,000)		0	
California Energy Commission (CEC) 0% Loan		0		300,000	
Total Change in Other Outgo		(245,000)		300,000	
Direct Support/Indirect Costs					
Changes to Indirect Costs-GF		0		0	
Changes to Indirect Costs- Due to End of Grants		0			
Total Change in Direct Support/Indirect Costs		0		0	
TOTAL CHANGES IN EXPENDITURES		3,122,879		2,204,788	
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
a) In					
b) Out					
Other Sources/Uses					
a) Sources					
b) Uses					
Contributions to Restricted Programs					
Special Ed contribution for supplies/services		(100,000)		(100,000)	
Special Ed contribution for step and column		(370,352)		(303,590)	
Special Ed encroachment estimated increase		(350,000)		(250,000)	
Routine Restricted to 3% requirement		72,759		50,333	
BTSA contribution (ending 14-15)					
California Partnership Academy					
Total Change in Contributions		(747,593)		(603,257)	
TOTAL CHANGES IN OTHER FINANCING SOURCES		(747,593)		(603,257)	

**Chico Unified School District
2015-16 Original Budget**

RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION

		2015-16 Original Budget	Change	2016-17 Projected Budget	Change	2017-18 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	8,145,712	(268,958)	7,876,754	(445,882)	7,430,872
Other State Revenues	8300-8599	5,767,438	0	5,767,438	0	5,767,438
Other Local Revenues	8600-8799	4,940,153	0	4,940,153	0	4,940,153
TOTAL REVENUES		18,853,303	(268,958)	18,584,345	(445,882)	18,138,463
EXPENDITURES						
Certificated Salaries	1000-1999	10,934,603	396,115	11,330,718	128,127	11,458,845
Classified Salaries	2000-2999	7,844,347	208,525	8,052,872	116,280	8,169,152
Employee Benefits	3000-3999	8,311,002	130,552	8,441,554	59,183	8,500,737
Books and Supplies	4000-4999	2,065,624	(1,001,221)	1,064,403	100,000	1,164,403
Services, Other Operating Expenses	5000-5999	3,666,119	87,407	3,753,526	57,093	3,810,619
Capital Outlay	6000-6999	1,267,889	0	1,267,889	0	1,267,889
	7100-7299					
Other Outgo	7400-7499	892,804	0	892,804	(291,813)	600,991
Direct Support/Indirect Costs	7300-7399	1,718,724	0	1,718,724	0	1,718,724
Reductions due to end of grant funding			(518,958)	(518,958)	(695,882)	(1,214,840)
TOTAL EXPENDITURES		36,701,112	(697,580)	36,003,532	(527,012)	35,476,521
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		(17,847,809)	428,622	(17,419,187)	81,130	(17,338,058)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	16,273,682	747,593	17,021,275	603,257	17,624,532
TOTAL OTHER FINANCING SOURCES/USES		16,273,682	747,593	17,021,275	603,257	17,624,532
NET INCREASE (DECREASE) IN FUND BALANCE						
		(1,574,127)	1,176,215	(397,912)	684,387	286,475
Beginning Fund Balance		3,027,209		450,549		52,637
Transfer District's portion of MAA funding prior to July 2011		(1,002,533)		0		
Ending Fund Balance		450,549		52,637		339,112
Components of Fund Balance:						
b) Restricted		450,549		52,637		339,112
Unappropriated Fund Balance		0		0		0

Federal Revenues		
Youth Build	(185,485)	0
Farm to School Grant	(83,473)	0
Federal Counseling Grant	0	(445,882)
Total Federal Revenues	(268,958)	(445,882)
Other State Revenues		
Prop 39 Clean Energy	0	
QEIA	0	
Total State Revenues	0	0
Other Local Revenues		
Parents as Teachers	0	
Bridge to Kindergarten	0	
Total Local Revenues	0	0
Certificated Salaries		
Mid-year Implementation of 2015-16 Settlement (6%)	270,315	0
Estimated Step/Column Increases Special Ed	125,800	128,127
Total Change in Certificated Salaries	396,115	128,127
Classified Salaries		
Mid-year Implementation of 2015-16 Settlement (6%)	94,525	
Estimated Step/Column Increases Special Ed	114,000	116,280
Total Change in Classified Salaries	208,525	116,280
Employee Benefits		
Estimated Step/Column Increases Special Ed - Certificated	74,668	25,113
Estimated Step/Column Increases Special Ed - Classified	55,885	34,070
Total Change in Employee Benefits	130,552	59,183
Books and Supplies		
Increase in Special Ed costs	100,000	100,000
Restricted Lottery Carryover	(286,589)	
Site Donation Carryover	(209,992)	
Reductions Due To Compensation Increase	(604,640)	
Total Change in Books and Supplies	(1,001,221)	100,000
Services, Other Operating Expenses		
Routine Restricted to 3% requirement	87,407	57,093
BTSA Support Services	0	
Total Change in Services, Other Oper. Expenses	87,407	57,093
Capital Outlay		
Total Change in Capital Outlay	0	0
Other Outgo		
COPS Debt Schedule (ends 9-1-17)		(291,813)
Total Change in Other Outgo	0	(291,813)
Direct Support/Indirect Costs	0	0
Reductions due to end of grant funding		
Federal Programs	(185,485)	(445,882)
Farm to School	(83,473)	
Prop 39 Clean Energy	0	
Local Programs	0	
Microsoft Voucher	0	
California Partnership Academy	0	
QEIA	0	
Other	(250,000)	(250,000)
Total Change from Reductions in Grant Funding	(518,958)	(695,882)
TOTAL CHANGES IN EXPENDITURES	(697,580)	(527,012)
OTHER FINANCING SOURCES/USES		
Interfund Transfers		
a) In		
b) Out		
Other Sources/Uses		
a) Sources		
b) Uses		

Contributions to Restricted Programs			
Special Ed contribution for supplies/services	100,000		100,000
Special Ed contribution for step and column	370,352		303,590
Special Ed encroachment estimated increase	350,000		250,000
Routine Restricted to 3% requirement	(72,759)		(50,333)
BTSA contribution (ending 14-15)	0		
California Partnership Academy	0		
Total Change in Contributions	747,593		603,257
TOTAL CHANGES IN OTHER FINANCING SOURCES	747,593		603,257

Chico Unified School District
2015-16 Original Budget

TOTAL GENERAL FUND

MULTI-YEAR PROJECTION

		2015-16 Original Budget	Change	2016-17 Projected Budget	Change	2017-18 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	90,200,306	2,778,559	92,978,865	2,039,629	95,018,494
Federal Sources	8100-8299	8,155,312	(268,958)	7,886,354	(445,882)	7,440,472
Other State Revenues	8300-8599	14,349,396	(6,654,188)	7,695,208	0	7,695,208
Other Local Revenues	8600-8799	6,097,286	32,500	6,129,786	22,500	6,152,286
TOTAL REVENUES		118,802,300	(4,112,087)	114,690,213	1,616,247	116,306,460
EXPENDITURES						
Certificated Salaries	1000-1999	51,183,451	1,827,502	53,010,953	349,212	53,360,165
Classified Salaries	2000-2999	18,575,833	816,296	19,392,129	195,315	19,587,445
Employee Benefits	3000-3999	29,412,327	1,748,874	31,161,201	1,385,576	32,546,778
Books and Supplies	4000-4999	5,095,216	(1,667,885)	3,427,331	125,000	3,552,331
Services, Other Operating Expenses	5000-5999	9,426,545	90,907	9,517,452	210,368	9,727,820
Capital Outlay	6000-6999	1,347,889	0	1,347,889	0	1,347,889
	7100-7299					
Other Outgo	7400-7499	1,193,580	(245,000)	948,580	8,187	956,767
Direct Support/Indirect Costs	7300-7399	(427,684)	0	(427,684)	0	(427,684)
Additional LCAP Services		0	373,562	373,562	100,000	473,562
Reductions due to end of grant funding		0	(518,958)	(518,958)	(695,882)	(1,214,840)
TOTAL EXPENDITURES		115,807,157	2,425,299	118,232,456	1,677,776	119,910,232
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		2,995,143	(6,537,386)	(3,542,243)	(61,529)	(3,603,772)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	2,563,000	0	2,563,000	0	2,563,000
b) Out	7610-7629	467,264	0	467,264	0	467,264
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
TOTAL OTHER FINANCING SOURCES/USES		2,095,736	0	2,095,736	0	2,095,736
NET INCREASE (DECREASE) IN FUND BALANCE						
		5,090,879	(6,537,386)	(1,446,507)	(61,529)	(1,508,036)
Beginning Fund Balance						
		12,401,638		17,492,517		16,046,010
Ending Fund Balance						
		17,492,517		16,046,010		14,537,974
Components of Fund Balance:						
a) Nonspendable						
Revolving Cash		25,000		25,000		25,000
Stores		130,342		130,342		130,342
Prepaid Expenditures		184,812		184,812		184,812
b) Restricted						
		450,549		52,637		339,112
c) Committed						
		0		0		0
Additional 2% Reserves per Board Policy		2,325,488		2,373,994		2,407,550
d) Assigned						
Restricted Fund Balances		0		6,654,188		6,654,188
e) Unassigned/Unappropriated						
		0		0		0
3% Required Reserve		3,488,233		3,560,992		3,611,325
Unappropriated Fund Balance		10,888,093		3,064,045		1,185,645