



2015-16 ADOPTED BUDGET
STATE FINANCIAL REPORT

JULY 1, 2015

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: 1515 Hughes Way, Long Beach CA

Date: May 28, 2015

Place: 1515 Hughes Way, Long Beach

Date: June 02, 2015

Adoption Date: June 18, 2015

Time: 05:00 PM

Signed: 

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

Contact person for additional information on the budget reports:

Name: Susan Ginder

Telephone: 562-997-8191

Title: Financial Services Officer

E-mail: sginder@lbschools.net

Criteria and Standards Review Summary

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

| 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? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? | | X |
| | | | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go? | | X |
| | | | X | |
| | | | | X |
| S7b | Other Self-insurance Benefits | Does the district provide other self-insurance benefits (e.g., workers' compensation)? | | X |
| S8 | Status of Labor Agreements | Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1) | | X |
| | | | | X |
| | | | n/a | |
| S9 | Local Control and Accountability Plan (LCAP) | • Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? • Approval date for adoption of the LCAP or approval of an update to the LCAP: | | X |
| | | | Jun 16, 2015 | |
| S10 | LCAP Expenditures | Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures? | | X |

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

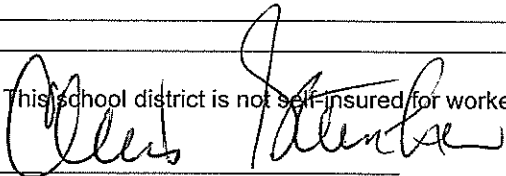
To the County Superintendent of Schools:

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

| | |
|---|------------------|
| Total liabilities actuarially determined: | \$ 31,952,946.00 |
| Less: Amount of total liabilities reserved in budget: | \$ 31,952,946.00 |
| Estimated accrued but unfunded liabilities: | \$ 0.00 |

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

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

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

Date of Meeting: Jun 18, 2015

For additional information on this certification, please contact:

Name: Susan Ginder

Title: Financial Services Officer

Telephone: 562-997-8191

E-mail: sginder@lbschools.net

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

| 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 | 586,904,589.00 | 0.00 | 586,904,589.00 | 666,432,759.80 | 0.00 | 666,432,759.80 | 13.6% |
| 2) Federal Revenue | | 8100-8299 | 100,000.00 | 61,606,122.00 | 61,706,122.00 | 100,000.00 | 61,524,390.00 | 61,624,390.00 | -0.1% |
| 3) Other State Revenue | | 8300-8699 | 18,222,619.00 | 63,356,832.00 | 81,579,451.00 | 58,828,749.00 | 65,100,582.00 | 123,929,331.00 | 51.9% |
| 4) Other Local Revenue | | 8600-8799 | 11,135,709.00 | 11,780,226.00 | 22,915,935.00 | 9,476,156.98 | 8,252,092.00 | 17,728,248.98 | -22.6% |
| 5) TOTAL REVENUES | | | 616,362,917.00 | 136,743,180.00 | 753,106,097.00 | 734,837,665.78 | 134,877,064.00 | 869,714,729.78 | 15.5% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 274,953,557.00 | 83,362,720.00 | 358,316,277.00 | 282,703,630.00 | 79,863,941.00 | 362,567,571.00 | 1.2% |
| 2) Classified Salaries | | 2000-2999 | 68,826,905.00 | 39,652,708.00 | 108,479,613.00 | 72,134,663.00 | 38,096,429.00 | 110,231,092.00 | 1.6% |
| 3) Employee Benefits | | 3000-3999 | 122,528,750.00 | 43,389,874.00 | 165,918,624.00 | 134,856,349.00 | 44,706,191.00 | 179,562,540.00 | 8.2% |
| 4) Books and Supplies | | 4000-4999 | 13,360,044.00 | 23,571,458.00 | 36,931,502.00 | 29,272,889.00 | 25,343,552.00 | 54,616,441.00 | 47.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 40,461,492.00 | 36,414,691.00 | 76,876,183.00 | 41,698,205.00 | 48,850,197.00 | 90,548,402.00 | 17.8% |
| 6) Capital Outlay | | 6000-6999 | 682,288.00 | 1,666,135.00 | 2,348,423.00 | 804,000.00 | 602,764.00 | 1,406,764.00 | -40.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 317,450.00 | 317,450.00 | 0.00 | 317,450.00 | 317,450.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (9,962,551.00) | 8,766,797.00 | (1,195,754.00) | (9,837,554.00) | 8,526,571.00 | (1,310,983.00) | 9.6% |
| 9) TOTAL EXPENDITURES | | | 510,850,485.00 | 237,141,833.00 | 747,992,318.00 | 551,632,182.00 | 246,307,095.00 | 797,939,277.00 | 6.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 105,512,432.00 | (100,398,663.00) | 5,113,779.00 | 183,205,483.78 | (111,430,031.00) | 71,775,452.78 | 1303.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 6,319,490.00 | 0.00 | 6,319,490.00 | 4,125,000.00 | 0.00 | 4,125,000.00 | -34.7% |
| 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 | (89,793,098.00) | 89,793,098.00 | 0.00 | (106,805,588.00) | 106,805,588.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (6,112,588.00) | 89,793,098.00 | (6,319,490.00) | (110,930,588.00) | 106,805,588.00 | (4,125,000.00) | -34.7% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 9,399,844.00 | (10,605,555.00) | (1,205,711.00) | 72,274,895.78 | (4,624,443.00) | 67,650,452.78 | -5710.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | 76,527,878.87 | 27,865,439.76 | 104,393,318.63 | 85,927,722.87 | 17,259,884.76 | 103,187,607.63 | -1.2% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | | | | | | | |
| c) As of July 1 - Audited (F1a + F1b) | | | 76,527,878.87 | 27,865,439.76 | 104,393,318.63 | 85,927,722.87 | 17,259,884.76 | 103,187,607.63 | -1.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 76,527,878.87 | 27,865,439.76 | 104,393,318.63 | 85,927,722.87 | 17,259,884.76 | 103,187,607.63 | -1.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 85,927,722.87 | 17,259,884.76 | 103,187,607.63 | 158,202,618.65 | 12,635,441.76 | 170,838,060.41 | 65.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | 406,650.00 | 0.00 | 406,650.00 | 406,650.00 | 0.00 | 406,650.00 | 0.0% |
| Revolving Cash | | 9711 | | | | | | | |
| Stores | | 9712 | 1,200,000.00 | 0.00 | 1,200,000.00 | 1,200,000.00 | 0.00 | 1,200,000.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 17,259,885.26 | 17,259,885.26 | 0.00 | 12,635,442.26 | 12,635,442.26 | -26.8% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 67,556,768.00 | 0.00 | 67,556,768.00 | New |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 15,086,237.00 | 0.00 | 15,086,237.00 | 16,041,286.00 | 0.00 | 16,041,286.00 | 6.3% |
| Unassigned/Unappropriated Amount | | 9790 | 68,934,835.87 | (0.50) | 68,934,835.37 | 72,597,914.65 | (0.50) | 72,597,914.15 | 5.3% |

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

July 1 Budget
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description (G9 + H2) - (I6 + J2) | 2014-15 Estimated Actuals | | 2015-16 Budget | | | % Diff Column C & F |
|--------------------------------------|---------------------------------|-------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Resource Codes | Total Fund col. A + B (C) | | | | | |
| Object Codes | | | | | | |
| | 0.00 | 0.00 | 0.00 | | | 0.00 |

| Description | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|---|---------------------------|-------------------|---------------------------------|-----------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF SOURCES | | | | | | | |
| Principal Apportionment | | | | | | | |
| State Aid - Current Year | 410,776,015.00 | 0.00 | 410,776,015.00 | 488,632,662.00 | 0.00 | 488,632,662.00 | 19.0% |
| Education Protection Account State Aid - Current Year | 90,417,594.00 | 0.00 | 90,417,594.00 | 91,808,859.00 | 0.00 | 91,808,859.00 | 1.5% |
| State Aid - Prior Years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | |
| Homeowners' Exemptions | 258,596.00 | 0.00 | 258,596.00 | 258,596.00 | 0.00 | 258,596.00 | 0.0% |
| Timber Yield Tax | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | 1,216,311.00 | 0.00 | 1,216,311.00 | 1,216,311.00 | 0.00 | 1,216,311.00 | 0.0% |
| County & District Taxes | | | | | | | |
| Secured Roll Taxes | 72,837,390.00 | 0.00 | 72,837,390.00 | 72,827,465.00 | 0.00 | 72,827,465.00 | 0.0% |
| Unsecured Roll Taxes | 1,638,144.00 | 0.00 | 1,638,144.00 | 1,638,144.00 | 0.00 | 1,638,144.00 | 0.0% |
| Prior Years' Taxes | 1,024,582.00 | 0.00 | 1,024,582.00 | 1,024,582.00 | 0.00 | 1,024,582.00 | 0.0% |
| Supplemental Taxes | 1,071,822.00 | 0.00 | 1,071,822.00 | 1,071,822.00 | 0.00 | 1,071,822.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | 2,137,478.00 | 0.00 | 2,137,478.00 | 2,137,478.00 | 0.00 | 2,137,478.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | 5,768,272.00 | 0.00 | 5,768,272.00 | 5,768,272.00 | 0.00 | 5,768,272.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | 188,219.00 | 0.00 | 188,219.00 | 188,219.00 | 0.00 | 188,219.00 | 0.0% |
| Miscellaneous Funds (EC 41604) Royalties and Bonuses | 143,714.00 | 0.00 | 143,714.00 | 143,714.00 | 0.00 | 143,714.00 | 0.0% |
| Other In-Lieu Taxes | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | (71,857.00) | 0.00 | (71,857.00) | (71,857.00) | 0.00 | (71,857.00) | 0.0% |
| Subtotal, LCFF Sources | 587,406,280.00 | 0.00 | 587,406,280.00 | 666,644,267.00 | 0.00 | 666,644,267.00 | 13.5% |
| LCFF Transfers | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | (501,691.00) | 0.00 | (501,691.00) | (211,507.20) | 0.00 | (211,507.20) | -57.8% |
| Property Taxes Transfers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| LCFF/Revenue Limit Transfers - Prior Years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL LCFF SOURCES | 586,904,589.00 | 0.00 | 586,904,589.00 | 666,432,759.80 | 0.00 | 666,432,759.80 | 13.6% |
| FEDERAL REVENUE | | | | | | | |
| Maintenance and Operations | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | 0.00 | 12,498,843.00 | 12,498,843.00 | 0.00 | 12,468,297.00 | 12,468,297.00 | -0.2% |
| Special Education Discretionary Grants | 0.00 | 2,187,400.00 | 2,187,400.00 | 0.00 | 2,204,463.00 | 2,204,463.00 | 0.8% |
| Child Nutrition Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEIMA | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | 0.00 | 642,892.00 | 642,892.00 | 0.00 | 440,000.00 | 440,000.00 | -31.6% |
| Pass-Through Revenues from Federal Sources | 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 | | 34,342,439.00 | 34,342,439.00 | | 32,100,000.00 | 32,100,000.00 | -6.5% |
| NCLB: Title I, Part D, Local Delinquent Programs | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | | 4,735,604.00 | 4,735,604.00 | | 7,400,000.00 | 7,400,000.00 | 56.3% |
| NCLB: Title III, Immigrant Education Program | | 2,633.00 | 2,633.00 | | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F | |
|---|---|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|---------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | 1,849,643.00 | 1,849,643.00 | | | 3,000,000.00 | 3,000,000.00 | 62.2% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 3011-3020, 3026-3199, 4036-4126, 5510 | 8290 | | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.0% |
| Other No Child Left Behind | | 8290 | | 706,931.00 | 706,931.00 | | | 725,000.00 | 725,000.00 | 2.6% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 785,246.00 | 785,246.00 | | | 725,829.00 | 725,829.00 | -7.6% |
| 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 | 100,000.00 | 3,854,491.00 | 3,954,491.00 | 100,000.00 | 2,460,801.00 | 2,460,801.00 | 2,560,801.00 | -35.2% |
| TOTAL, FEDERAL REVENUE | | | 100,000.00 | 61,606,122.00 | 61,706,122.00 | 100,000.00 | 61,524,390.00 | 61,524,390.00 | 61,624,390.00 | -0.1% |
| OTHER STATE REVENUE | | | | | | | | | | |
| Other State Apportionments | | | | | | | | | | |
| ROC/P Entitlement Current Year | 6360 | 8311 | | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6360 | 8319 | | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan Current Year | 6500 | 8311 | | 41,234,843.00 | 41,234,843.00 | | | 41,234,843.00 | 41,234,843.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 1,259,405.00 | 1,259,405.00 | | | 0.00 | 0.00 | -100.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 7,729,830.00 | 0.00 | 7,729,830.00 | 48,356,768.00 | 0.00 | 0.00 | 48,356,768.00 | 525.6% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 10,119,137.00 | 2,489,629.00 | 12,608,766.00 | 10,156,187.00 | 2,697,737.00 | 0.00 | 12,853,924.00 | 1.9% |
| Tax Relief Subventions Restricted Levies - Other | | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 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 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 117,450.00 | 117,450.00 | 0.00 | 117,450.00 | 0.00 | 117,450.00 | 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 | | 9,276,392.00 | 9,276,392.00 | | 9,418,045.00 | 9,418,045.00 | 9,418,045.00 | 1.5% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F | |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|---------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 1,156,838.00 | 1,156,838.00 | | | 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 | | 781,240.00 | 781,240.00 | | | 750,000.00 | 750,000.00 | -4.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.0% |
| Quality Education Investment Act | 7400 | 8590 | | 1,568,200.00 | 1,568,200.00 | | | 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 | 373,652.00 | 5,472,835.00 | 5,846,487.00 | 315,794.00 | 10,882,507.00 | 11,198,301.00 | 11,198,301.00 | 91.5% |
| TOTAL, OTHER STATE REVENUE | | | 18,222,619.00 | 63,356,832.00 | 81,579,451.00 | 58,828,749.00 | 65,100,582.00 | 123,929,331.00 | 123,929,331.00 | 51.9% |

| 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) | |
| 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 | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Parcel Taxes | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | | | | | | | | |
| Community Redevelopment Funds | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Not Subject to LCFF Deduction | | | | | | | | | |
| Penalties and Interest from | | | | | | | | | |
| Delinquent Non-LCFF | | | | | | | | | |
| Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 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 | 989,386.00 | 135,894.00 | 1,125,280.00 | 1,078,339.00 | 0.00 | 1,078,339.00 | -4.2% |
| Interest | | 8660 | 1,000,000.00 | 21,221.00 | 1,021,221.00 | 1,000,000.00 | 21,221.00 | 1,021,221.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value | | | | | | | | | |
| of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-LCFF | | | | | | | | | |
| California Dept of Education | | | | | | | | | |
| SACS Financial Reporting Software - 2015.1.0 | | | | | | | | | |
| File: fund-a (Rev 01/13/2015) | | | | | | | | | |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 9,126,323.00 | 11,623,111.00 | 20,749,434.00 | 7,397,817.98 | 8,230,871.00 | 15,628,688.98 | -24.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 11,135,709.00 | 11,780,226.00 | 22,915,935.00 | 9,476,156.98 | 8,252,092.00 | 17,728,248.98 | -22.6% |
| TOTAL, REVENUES | | | 616,362,917.00 | 136,743,180.00 | 753,106,097.00 | 734,837,665.78 | 134,877,064.00 | 869,714,729.78 | 15.5% |

| 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) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 235,790,155.00 | 59,715,414.00 | 295,505,569.00 | 244,048,973.00 | 57,955,126.00 | 302,004,099.00 | 2.2% |
| Certificated Pupil Support Salaries | | 1200 | 15,377,971.00 | 9,246,759.00 | 24,624,730.00 | 15,863,853.00 | 8,203,700.00 | 24,067,553.00 | -2.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 19,521,218.00 | 5,739,396.00 | 25,260,614.00 | 19,586,405.00 | 4,817,247.00 | 24,403,652.00 | -3.4% |
| Other Certificated Salaries | | 1900 | 4,264,213.00 | 8,661,151.00 | 12,925,364.00 | 3,204,399.00 | 8,887,868.00 | 12,092,267.00 | -6.4% |
| TOTAL, CERTIFICATED SALARIES | | | 274,953,557.00 | 83,362,720.00 | 358,316,277.00 | 282,703,630.00 | 79,863,941.00 | 362,567,571.00 | 1.2% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 3,256,228.00 | 24,794,112.00 | 28,050,340.00 | 2,863,575.00 | 24,177,522.00 | 27,041,097.00 | -3.6% |
| Classified Support Salaries | | 2200 | 25,225,982.00 | 6,968,450.00 | 32,194,432.00 | 27,857,401.00 | 7,032,160.00 | 34,889,561.00 | 8.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 18,244,812.00 | 4,466,435.00 | 22,711,247.00 | 20,586,670.00 | 3,869,196.00 | 24,455,866.00 | 7.7% |
| Clerical, Technical and Office Salaries | | 2400 | 18,230,945.00 | 2,598,756.00 | 20,829,701.00 | 16,874,516.00 | 2,217,399.00 | 19,091,855.00 | -8.3% |
| Other Classified Salaries | | 2900 | 3,868,938.00 | 824,955.00 | 4,693,893.00 | 3,952,501.00 | 800,192.00 | 4,752,693.00 | 1.3% |
| TOTAL, CLASSIFIED SALARIES | | | 68,826,905.00 | 39,652,708.00 | 108,479,613.00 | 72,134,663.00 | 38,096,429.00 | 110,231,092.00 | 1.6% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 24,160,192.00 | 7,124,802.00 | 31,284,994.00 | 30,282,866.00 | 8,583,411.00 | 38,866,277.00 | 24.2% |
| PERS | | 3201-3202 | 7,206,201.00 | 3,353,539.00 | 10,559,740.00 | 7,260,534.00 | 2,955,651.00 | 10,216,185.00 | -3.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 8,723,156.00 | 3,631,492.00 | 12,354,648.00 | 9,212,823.00 | 3,362,338.00 | 12,575,161.00 | 1.8% |
| Health and Welfare Benefits | | 3401-3402 | 67,559,072.00 | 24,135,901.00 | 91,694,973.00 | 73,538,691.00 | 24,968,669.00 | 98,507,360.00 | 7.4% |
| Unemployment Insurance | | 3501-3502 | 475,437.00 | 64,614.00 | 540,051.00 | 182,842.00 | 57,517.00 | 240,359.00 | -55.5% |
| Workers' Compensation | | 3601-3602 | 6,074,800.00 | 1,957,806.00 | 8,032,606.00 | 6,201,420.00 | 2,015,376.00 | 8,216,796.00 | 2.3% |
| OPEB, Allocated | | 3701-3702 | 723,609.00 | 240,524.00 | 964,133.00 | 640,919.00 | 239,755.00 | 880,674.00 | -8.7% |
| OPEB, Active Employees | | 3751-3752 | 7,606,283.00 | 2,881,196.00 | 10,487,479.00 | 7,536,254.00 | 2,523,474.00 | 10,059,728.00 | -4.1% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 122,528,750.00 | 43,389,874.00 | 165,918,624.00 | 134,856,349.00 | 44,706,191.00 | 179,562,540.00 | 8.2% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 4,189,321.00 | 8,135,036.00 | 12,324,357.00 | 12,582,864.00 | 2,733,037.00 | 15,315,901.00 | 24.3% |
| Books and Other Reference Materials | | 4200 | 102,060.00 | 1,132,183.00 | 1,234,243.00 | 64,606.00 | 70,412.00 | 135,018.00 | -89.1% |
| Materials and Supplies | | 4300 | 6,642,430.00 | 8,856,986.00 | 15,499,416.00 | 16,346,959.00 | 20,535,979.00 | 36,882,938.00 | 138.0% |

| 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 (G) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| | | | | | | | | | |
| Noncapitalized Equipment | | 4400 | 2,426,233.00 | 5,442,253.00 | 7,868,486.00 | 277,460.00 | 2,002,124.00 | 2,279,584.00 | -71.0% |
| Food | | 4700 | 0.00 | 5,000.00 | 5,000.00 | 1,000.00 | 2,000.00 | 3,000.00 | -40.0% |
| TOTAL BOOKS AND SUPPLIES | | | 13,360,044.00 | 23,571,458.00 | 36,931,502.00 | 29,272,869.00 | 25,343,552.00 | 54,616,441.00 | 47.9% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 280,000.00 | 11,677,445.00 | 11,957,445.00 | 260,000.00 | 12,669,233.00 | 12,929,233.00 | 8.1% |
| Travel and Conferences | | 5200 | 605,058.00 | 843,318.00 | 1,448,376.00 | 504,430.00 | 447,782.00 | 952,212.00 | -34.3% |
| Dues and Memberships | | 5300 | 115,365.00 | 29,229.00 | 144,594.00 | 112,775.00 | 5,000.00 | 117,775.00 | -18.5% |
| Insurance | | 5400 - 5450 | 546.00 | 400.00 | 946.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Operations and Housekeeping Services | | 5500 | 10,059,380.00 | 25,538.00 | 10,084,918.00 | 9,366,561.00 | 28,063.00 | 9,394,624.00 | -6.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 4,877,003.00 | 2,674,494.00 | 7,551,497.00 | 4,196,265.00 | 10,622,813.00 | 14,819,078.00 | 96.2% |
| Transfers of Direct Costs | | 5710 | 1,802,617.00 | (1,802,617.00) | 0.00 | 1,796,220.00 | (1,796,220.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (442,749.00) | (1,387,834.00) | (1,830,583.00) | (361,073.00) | (121,835.00) | (482,908.00) | -73.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 20,543,182.00 | 24,267,381.00 | 44,810,563.00 | 21,553,182.00 | 26,937,149.00 | 48,490,331.00 | 8.2% |
| Communications | | 5900 | 2,621,090.00 | 87,337.00 | 2,708,427.00 | 4,269,845.00 | 58,212.00 | 4,328,057.00 | 59.8% |
| TOTAL SERVICES AND OTHER OPERATING EXPENDITURES | | | 40,461,492.00 | 36,414,691.00 | 76,876,183.00 | 41,698,205.00 | 48,850,197.00 | 90,548,402.00 | 17.8% |

| 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 | 3,395.00 | 3,395.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 188,920.00 | 1,436,349.00 | 1,625,269.00 | 225,000.00 | 573,981.00 | 798,981.00 | -50.8% |
| 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 | 81,368.00 | 216,124.00 | 297,492.00 | 119,000.00 | 28,783.00 | 147,783.00 | -50.3% |
| Equipment Replacement | | 6500 | 412,000.00 | 10,267.00 | 422,267.00 | 460,000.00 | 0.00 | 460,000.00 | 8.9% |
| TOTAL, CAPITAL OUTLAY | | | 682,288.00 | 1,666,135.00 | 2,348,423.00 | 804,000.00 | 602,764.00 | 1,406,764.00 | -40.1% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7141 | 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 | | 7142 | 0.00 | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | 200,000.00 | 0.0% |
| Payments to County Offices | | 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 | 117,450.00 | 117,450.00 | 0.00 | 117,450.00 | 117,450.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 317,450.00 | 317,450.00 | 0.00 | 317,450.00 | 317,450.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (8,766,797.00) | 8,766,797.00 | 0.00 | (8,526,571.00) | 8,526,571.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,195,754.00) | 0.00 | (1,195,754.00) | (1,310,983.00) | 0.00 | (1,310,983.00) | 9.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (9,962,551.00) | 8,766,797.00 | (1,195,754.00) | (9,837,554.00) | 8,526,571.00 | (1,310,983.00) | 9.6% |
| TOTAL EXPENDITURES | | | 510,850,485.00 | 237,141,833.00 | 747,992,318.00 | 551,632,182.00 | 246,307,095.00 | 797,939,277.00 | 6.7% |

| Description | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|---|---------------------------|-------------------|---------------------------------|---------------------|-------------------|---------------------------------|---------------------------|
| | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | |
| From: Special Reserve Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | |
| To: Child Development Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | 2,000,000.00 | 0.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: State School Building Fund/ County School Facilities Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | 196,821.00 | 0.00 | 196,821.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers Out | 4,122,669.00 | 0.00 | 4,122,669.00 | 4,125,000.00 | 0.00 | 4,125,000.00 | 0.1% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | 6,319,490.00 | 0.00 | 6,319,490.00 | 4,125,000.00 | 0.00 | 4,125,000.00 | -34.7% |
| OTHER SOURCES/USES | | | | | | | |
| SOURCES | | | | | | | |
| State Apportionments Emergency Apportionments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| (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 | (89,793,098.00) | 89,793,098.00 | 0.00 | (106,805,588.00) | 106,805,588.00 | 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 | | | (89,793,098.00) | 89,793,098.00 | 0.00 | (106,805,588.00) | 106,805,588.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (96,112,588.00) | 89,793,098.00 | (6,319,490.00) | (110,930,588.00) | 106,805,588.00 | (4,125,000.00) | -34.7% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|------------------|---------------------------|------------------|------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 586,904,589.00 | 0.00 | 586,904,589.00 | 666,432,759.80 | 0.00 | 666,432,759.80 | 13.6% |
| 2) Federal Revenue | | 8100-8299 | 100,000.00 | 61,606,122.00 | 61,706,122.00 | 100,000.00 | 61,524,390.00 | 61,624,390.00 | -0.1% |
| 3) Other State Revenue | | 8300-8599 | 18,222,619.00 | 63,356,832.00 | 81,579,451.00 | 56,828,749.00 | 65,100,582.00 | 123,929,331.00 | 51.9% |
| 4) Other Local Revenue | | 8600-8799 | 11,135,709.00 | 11,780,226.00 | 22,915,935.00 | 9,476,156.98 | 8,252,092.00 | 17,728,248.98 | -22.6% |
| 5) TOTAL REVENUES | | | 616,362,917.00 | 136,743,180.00 | 753,106,097.00 | 734,837,665.78 | 134,877,064.00 | 869,714,729.78 | 15.5% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 331,491,981.00 | 164,875,580.00 | 496,367,561.00 | 362,503,638.00 | 165,280,194.00 | 527,783,832.00 | 6.3% |
| 2) Instruction - Related Services | 2000-2999 | | 54,066,908.00 | 33,058,124.00 | 87,125,032.00 | 55,544,887.00 | 30,783,954.00 | 86,328,841.00 | -0.9% |
| 3) Pupil Services | 3000-3999 | | 30,943,278.00 | 15,350,056.00 | 46,293,334.00 | 30,424,026.00 | 16,584,263.00 | 47,008,289.00 | 1.5% |
| 4) Ancillary Services | 4000-4999 | | 1,067,559.00 | 28,466.00 | 1,096,025.00 | 773,717.00 | 200,000.00 | 973,717.00 | -11.2% |
| 5) Community Services | 5000-5999 | | 6,499,191.00 | 503,969.00 | 7,003,160.00 | 6,419,695.00 | 444,710.00 | 6,864,405.00 | -2.0% |
| 6) Enterprise | 6000-6999 | | 331,176.00 | 0.00 | 331,176.00 | 360,738.00 | 0.00 | 360,738.00 | 8.9% |
| 7) General Administration | 7000-7999 | | 22,235,845.00 | 8,787,189.00 | 31,023,034.00 | 25,940,199.00 | 8,654,991.00 | 34,595,190.00 | 11.5% |
| 8) Plant Services | 8000-8999 | | 64,214,547.00 | 14,220,999.00 | 78,435,546.00 | 69,665,282.00 | 24,041,533.00 | 93,706,815.00 | 19.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 317,450.00 | 317,450.00 | 0.00 | 317,450.00 | 317,450.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 510,850,485.00 | 237,141,833.00 | 747,992,318.00 | 551,632,182.00 | 246,307,095.00 | 797,939,277.00 | 6.7% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | | | | | | | |
| | | | 105,512,432.00 | (100,398,663.00) | 5,113,779.00 | 183,205,483.78 | (111,430,031.00) | 71,775,452.78 | 1303.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 6,319,490.00 | 0.00 | 6,319,490.00 | 4,125,000.00 | 0.00 | 4,125,000.00 | -34.7% |
| 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 | (89,793,098.00) | 89,793,098.00 | 0.00 | (106,805,588.00) | 106,805,588.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | (96,112,588.00) | 89,793,098.00 | (6,319,490.00) | (110,930,588.00) | 106,805,588.00 | (4,125,000.00) | -34.7% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | | | 2015-16 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|-----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 9,399,844.00 | (10,605,555.00) | (1,205,711.00) | 72,274,895.78 | (4,624,443.00) | 67,650,452.78 | -5710.8% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | 9791 | 76,527,878.87 | 27,865,439.76 | 104,393,318.63 | 85,927,722.87 | 17,259,884.76 | 103,187,607.63 | -1.2% |
| a) As of July 1 - Unaudited | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | | 76,527,878.87 | 27,865,439.76 | 104,393,318.63 | 85,927,722.87 | 17,259,884.76 | 103,187,607.63 | -1.2% |
| c) As of July 1 - Audited (F1a + F1b) | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Other Restatements | | | 76,527,878.87 | 27,865,439.76 | 104,393,318.63 | 85,927,722.87 | 17,259,884.76 | 103,187,607.63 | -1.2% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 85,927,722.87 | 17,259,884.76 | 103,187,607.63 | 158,202,618.65 | 12,635,441.76 | 170,838,060.41 | 65.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | | | | | |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | 9711 | 406,650.00 | 0.00 | 406,650.00 | 406,650.00 | 0.00 | 406,650.00 | 0.0% |
| Revolving Cash | | 9712 | 1,200,000.00 | 0.00 | 1,200,000.00 | 1,200,000.00 | 0.00 | 1,200,000.00 | 0.0% |
| Stores | | 9713 | 300,000.00 | 0.00 | 300,000.00 | 300,000.00 | 0.00 | 300,000.00 | 0.0% |
| Prepaid Expenditures | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9740 | 0.00 | 17,259,885.26 | 17,259,885.26 | 0.00 | 12,635,442.26 | 12,635,442.26 | -26.8% |
| b) Restricted | | | | | | | | | |
| c) Committed | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stabilization Arrangements | | 9760 | 0.00 | 0.00 | 0.00 | 67,656,768.00 | 0.00 | 67,656,768.00 | New |
| Other Commitments (by Resource/Object) | | | | | | | | | |
| d) Assigned | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Assignments (by Resource/Object) | | | | | | | | | |
| e) Unassigned/unappropriated | | 9789 | 15,086,237.00 | 0.00 | 15,086,237.00 | 16,041,286.00 | 0.00 | 16,041,286.00 | 6.3% |
| Reserve for Economic Uncertainties | | | | | | | | | |
| Unassigned/Unappropriated Amount | | 9790 | 68,934,835.87 | (0.50) | 68,934,835.37 | 72,597,914.65 | (0.50) | 72,597,914.15 | 5.3% |

July 1 Budget
 General Fund
 Exhibit: Restricted Balance Detail

19 64725 0000000
 Form 01

Long Beach Unified
 Los Angeles County

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---------------------------|---|------------------------------|-------------------|
| 5640 | Medi-Cal Billing Option | 3,070,615.75 | 3,070,615.75 |
| 6230 | California Clean Energy Jobs Act | 3,856,125.00 | 3,415,554.00 |
| 6300 | Lottery: Instructional Materials | 5,451,120.04 | 5,451,120.04 |
| 7090 | Economic Impact Aid (EIA): State Compensatory Education (SCE) (1 | 1,710,064.12 | 310,064.12 |
| 7091 | Economic Impact Aid (EIA): Limited English Proficiency (LEP) (12-13 | 1,143,203.43 | 143,203.43 |
| 7405 | Common Core State Standards Implementation | 0.03 | 0.03 |
| 9010 | Other Restricted Local | 2,028,756.89 | 244,884.89 |
| Total, Restricted Balance | | 17,259,885.26 | 12,635,442.26 |

| 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 | 247,390.00 | 306,862.00 | 24.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 629,000.00 | 558,063.00 | -11.3% |
| 5) TOTAL, REVENUES | | | 876,390.00 | 864,925.00 | -1.3% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 574,250.00 | 475,004.00 | -17.3% |
| 2) Classified Salaries | | 2000-2999 | 126,836.00 | 147,200.00 | 16.1% |
| 3) Employee Benefits | | 3000-3999 | 162,143.00 | 223,409.00 | 37.8% |
| 4) Books and Supplies | | 4000-4999 | 10,662.00 | 3,500.00 | -67.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 146,488.00 | 148,430.00 | 1.3% |
| 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 | 30,759.00 | 25,892.00 | -15.8% |
| 9) TOTAL, EXPENDITURES | | | 1,051,138.00 | 1,023,435.00 | -2.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (174,748.00) | (158,510.00) | -9.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 122,669.00 | 125,000.00 | 1.9% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 122,669.00 | 125,000.00 | 1.9% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (52,079.00) | (33,510.00) | -35.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 98,763.06 | 46,684.06 | -52.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 98,763.06 | 46,684.06 | -52.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 98,763.06 | 46,684.06 | -52.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 46,684.06 | 13,174.06 | -71.8% |
| 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 | | | 46,684.50 | 13,174.50 | -71.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (0.44) | (0.44) | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| No Child Left Behind | 3105, 4045 | 8290 | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | 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 | 247,390.00 | 306,862.00 | 24.0% |
| TOTAL, FEDERAL REVENUE | | | 247,390.00 | 306,862.00 | 24.0% |
| OTHER STATE REVENUE | | | | | |
| Other State Apportionments | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 625,000.00 | 558,063.00 | -10.7% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 629,000.00 | 558,063.00 | -11.3% |
| TOTAL, REVENUES | | | 876,390.00 | 864,925.00 | -1.3% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 574,250.00 | 475,004.00 | -17.3% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 574,250.00 | 475,004.00 | -17.3% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 79,231.00 | 55,945.00 | -29.4% |
| Classified Support Salaries | | 2200 | 2,564.00 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,513.00 | 36,288.00 | 2298.4% |
| Clerical, Technical and Office Salaries | | 2400 | 26,471.00 | 54,967.00 | 107.6% |
| Other Classified Salaries | | 2900 | 17,057.00 | 0.00 | -100.0% |
| TOTAL, CLASSIFIED SALARIES | | | 126,836.00 | 147,200.00 | 16.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 45,503.00 | 50,225.00 | 10.4% |
| PERS | | 3201-3202 | 8,413.00 | 15,989.00 | 90.1% |
| OASDI/Medicare/Alternative | | 3301-3302 | 14,204.00 | 16,890.00 | 18.9% |
| Health and Welfare Benefits | | 3401-3402 | 72,354.00 | 116,072.00 | 60.4% |
| Unemployment Insurance | | 3501-3502 | 1,255.00 | 311.00 | -75.2% |
| Workers' Compensation | | 3601-3602 | 11,380.00 | 10,890.00 | -4.3% |
| OPEB, Allocated | | 3701-3702 | 1,353.00 | 1,128.00 | -16.6% |
| OPEB, Active Employees | | 3751-3752 | 7,681.00 | 11,904.00 | 55.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 162,143.00 | 223,409.00 | 37.8% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,199.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 6,751.00 | 3,500.00 | -48.2% |
| Noncapitalized Equipment | | 4400 | 2,712.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 10,662.00 | 3,500.00 | -67.2% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 28,544.00 | 19,500.00 | -31.7% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 2,529.00 | 2,000.00 | -20.9% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 11,000.00 | 20,300.00 | 84.5% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 100,738.00 | 103,130.00 | 2.4% |
| Communications | | 5900 | 3,677.00 | 3,500.00 | -4.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 146,488.00 | 148,430.00 | 1.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Tuition | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 30,759.00 | 25,892.00 | -15.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 30,759.00 | 25,892.00 | -15.8% |
| TOTAL, EXPENDITURES | | | 1,051,138.00 | 1,023,435.00 | -2.6% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 122,669.00 | 125,000.00 | 1.9% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 122,669.00 | 125,000.00 | 1.9% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 122,669.00 | 125,000.00 | 1.9% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 247,390.00 | 306,862.00 | 24.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 629,000.00 | 558,063.00 | -11.3% |
| 5) TOTAL REVENUES | | | 876,390.00 | 864,925.00 | -1.3% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 922,114.00 | 832,034.00 | -9.8% |
| 2) Instruction - Related Services | 2000-2999 | | 52,222.00 | 120,009.00 | 129.8% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 30,759.00 | 25,892.00 | -15.8% |
| 8) Plant Services | 8000-8999 | | 46,043.00 | 45,500.00 | -1.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 1,051,138.00 | 1,023,435.00 | -2.6% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (174,748.00) | (158,510.00) | -9.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 122,669.00 | 125,000.00 | 1.9% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 122,669.00 | 125,000.00 | 1.9% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (52,079.00) | (33,510.00) | -35.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 98,763.06 | 46,684.06 | -52.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 98,763.06 | 46,684.06 | -52.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 98,763.06 | 46,684.06 | -52.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 46,684.06 | 13,174.06 | -71.8% |
| 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 | | | 46,684.50 | 13,174.50 | -71.8% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | (0.44) | (0.44) | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2014-15 Estimated Actuals</u> | <u>2015-16 Budget</u> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 46,684.50 | 13,174.50 |
| Total, Restricted Balance | | <u>46,684.50</u> | <u>13,174.50</u> |

| 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 | 22,373,582.00 | 23,604,390.00 | 5.5% |
| 3) Other State Revenue | | 8300-8599 | 5,485,351.00 | 6,234,370.00 | 13.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,539,585.18 | 1,086,121.00 | -29.5% |
| 5) TOTAL, REVENUES | | | 29,398,518.18 | 30,924,881.00 | 5.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 10,499,412.00 | 10,263,920.00 | -2.2% |
| 2) Classified Salaries | | 2000-2999 | 6,414,660.00 | 6,396,864.00 | -0.3% |
| 3) Employee Benefits | | 3000-3999 | 7,901,151.00 | 8,102,494.00 | 2.5% |
| 4) Books and Supplies | | 4000-4999 | 1,811,028.00 | 4,538,046.00 | 150.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,775,543.00 | 1,276,258.00 | -28.1% |
| 6) Capital Outlay | | 6000-6999 | 221,285.00 | 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 | 1,164,995.00 | 1,055,091.00 | -9.4% |
| 9) TOTAL, EXPENDITURES | | | 29,788,074.00 | 31,632,673.00 | 6.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (389,555.82) | (707,792.00) | 81.7% |
| 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) | | | (389,555.82) | (707,792.00) | 81.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 1,097,348.84 | 707,793.02 | -35.5% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 1,097,348.84 | 707,793.02 | -35.5% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 1,097,348.84 | 707,793.02 | -35.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 707,793.02 | 1.02 | -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 | 707,793.02 | 1.02 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 642,659.00 | 611,663.00 | -4.8% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 21,730,923.00 | 22,992,727.00 | 5.8% |
| TOTAL, FEDERAL REVENUE | | | 22,373,582.00 | 23,604,390.00 | 5.5% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 42,345.00 | 41,364.00 | -2.3% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 5,443,006.00 | 6,193,006.00 | 13.8% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 5,485,351.00 | 6,234,370.00 | 13.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 99,346.00 | 99,346.00 | 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 | 452,507.00 | 452,507.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 794,121.18 | 484,900.00 | -38.9% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 193,611.00 | 49,368.00 | -74.5% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,539,585.18 | 1,086,121.00 | -29.5% |
| TOTAL, REVENUES | | | 29,398,518.18 | 30,924,881.00 | 5.2% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 9,379,973.00 | 8,956,483.00 | -4.5% |
| Certificated Pupil Support Salaries | | 1200 | 56,984.00 | 0.00 | -100.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 421,209.00 | 635,942.00 | 51.0% |
| Other Certificated Salaries | | 1900 | 641,246.00 | 671,495.00 | 4.7% |
| TOTAL, CERTIFICATED SALARIES | | | 10,499,412.00 | 10,263,920.00 | -2.2% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 2,988,070.00 | 2,971,160.00 | -0.6% |
| Classified Support Salaries | | 2200 | 2,012,252.00 | 2,200,607.00 | 9.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 639,924.00 | 469,272.00 | -26.7% |
| Clerical, Technical and Office Salaries | | 2400 | 774,414.00 | 755,825.00 | -2.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 6,414,660.00 | 6,396,864.00 | -0.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 856,497.00 | 1,092,873.00 | 27.6% |
| PERS | | 3201-3202 | 599,547.00 | 657,340.00 | 9.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 561,062.00 | 566,835.00 | 1.0% |
| Health and Welfare Benefits | | 3401-3402 | 4,929,753.00 | 4,859,523.00 | -1.4% |
| Unemployment Insurance | | 3501-3502 | 9,924.00 | 8,855.00 | -10.8% |
| Workers' Compensation | | 3601-3602 | 283,312.00 | 288,568.00 | 1.9% |
| OPEB, Allocated | | 3701-3702 | 33,175.00 | 34,274.00 | 3.3% |
| OPEB, Active Employees | | 3751-3752 | 627,881.00 | 594,226.00 | -5.4% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 7,901,151.00 | 8,102,494.00 | 2.5% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 119.00 | 0.00 | -100.0% |
| Materials and Supplies | | 4300 | 646,453.00 | 3,738,553.00 | 478.3% |
| Noncapitalized Equipment | | 4400 | 287,844.00 | 7,500.00 | -97.4% |
| Food | | 4700 | 876,612.00 | 791,993.00 | -9.7% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,811,028.00 | 4,538,046.00 | 150.6% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 91,923.00 | 50,542.00 | -45.0% |
| Dues and Memberships | | 5300 | 2,550.00 | 4,600.00 | 80.4% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 169,843.00 | 179,200.00 | 5.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 663,281.00 | 555,669.00 | -16.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 118,510.00 | 113,000.00 | -4.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 646,697.00 | 290,983.00 | -55.0% |
| Communications | | 5900 | 82,739.00 | 82,264.00 | -0.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,775,543.00 | 1,276,258.00 | -28.1% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 34,285.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 187,000.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 221,285.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 1,164,995.00 | 1,055,091.00 | -9.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,164,995.00 | 1,055,091.00 | -9.4% |
| TOTAL, EXPENDITURES | | | 29,788,074.00 | 31,632,673.00 | 6.2% |

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

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 22,373,582.00 | 23,604,390.00 | 5.5% |
| 3) Other State Revenue | | 8300-8599 | 5,485,351.00 | 6,234,370.00 | 13.7% |
| 4) Other Local Revenue | | 8600-8799 | 1,539,585.18 | 1,086,121.00 | -29.5% |
| 5) TOTAL, REVENUES | | | 29,398,518.18 | 30,924,881.00 | 5.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 18,506,623.00 | 18,658,088.00 | 0.8% |
| 2) Instruction - Related Services | 2000-2999 | | 4,341,732.00 | 5,837,360.00 | 34.4% |
| 3) Pupil Services | 3000-3999 | | 3,348,383.00 | 4,021,036.00 | 20.1% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 1,164,995.00 | 1,055,091.00 | -9.4% |
| 8) Plant Services | 8000-8999 | | 2,426,341.00 | 2,061,098.00 | -15.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 29,788,074.00 | 31,632,673.00 | 6.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (389,555.82) | (707,792.00) | 81.7% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (389,555.82) | (707,792.00) | 81.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,097,348.84 | 707,793.02 | -35.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,097,348.84 | 707,793.02 | -35.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,097,348.84 | 707,793.02 | -35.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 707,793.02 | 1.02 | -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 | | | 707,793.02 | 1.02 | -100.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2014-15 Estimated Actuals | 2015-16 Budget |
|---------------------------|--|--------------------------------------|---------------------------|
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 567,193.50 | 0.50 |
| 5340 | Child Nutrition: CCFP Cash in Lieu of Commodities | 26,307.41 | 0.41 |
| 9010 | Other Restricted Local | 114,292.11 | 0.11 |
| Total, Restricted Balance | | 707,793.02 | 1.02 |

| 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 | 27,193,029.00 | 27,668,869.00 | 1.7% |
| 3) Other State Revenue | | 8300-8599 | 2,412,316.00 | 2,201,844.00 | -8.7% |
| 4) Other Local Revenue | | 8600-8799 | 4,892,555.00 | 4,890,238.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 34,497,900.00 | 34,760,951.00 | 0.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 13,463,621.00 | 14,020,910.00 | 4.1% |
| 3) Employee Benefits | | 3000-3999 | 6,655,726.00 | 6,772,254.00 | 1.8% |
| 4) Books and Supplies | | 4000-4999 | 11,578,960.00 | 11,136,155.00 | -3.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,224,166.00 | 1,295,607.00 | 5.8% |
| 6) Capital Outlay | | 6000-6999 | 367,901.00 | 1,190,000.00 | 223.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 230,000.00 | New |
| 9) TOTAL, EXPENDITURES | | | 33,290,374.00 | 34,644,926.00 | 4.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,207,526.00 | 116,025.00 | -90.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 196,821.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 196,821.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,404,347.00 | 116,025.00 | -91.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,520,224.02 | 10,924,571.02 | 14.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,520,224.02 | 10,924,571.02 | 14.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,520,224.02 | 10,924,571.02 | 14.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,924,571.02 | 11,040,596.02 | 1.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 10,924,571.02 | 11,040,596.02 | 1.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 27,193,029.00 | 27,668,869.00 | 1.7% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 27,193,029.00 | 27,668,869.00 | 1.7% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 2,412,316.00 | 2,201,844.00 | -8.7% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,412,316.00 | 2,201,844.00 | -8.7% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 4,822,392.00 | 4,875,238.00 | 1.1% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,250.00 | 10,000.00 | -2.4% |
| 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 | 59,913.00 | 5,000.00 | -91.7% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,892,555.00 | 4,890,238.00 | 0.0% |
| TOTAL, REVENUES | | | 34,497,900.00 | 34,760,951.00 | 0.8% |

| 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 | 7,260,611.00 | 7,220,196.00 | -0.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 4,324,305.00 | 4,914,006.00 | 13.6% |
| Clerical, Technical and Office Salaries | | 2400 | 1,148,026.00 | 1,116,324.00 | -2.8% |
| Other Classified Salaries | | 2900 | 730,679.00 | 770,384.00 | 5.4% |
| TOTAL, CLASSIFIED SALARIES | | | 13,463,621.00 | 14,020,910.00 | 4.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,315,024.00 | 1,275,264.00 | -3.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 987,390.00 | 1,039,162.00 | 5.2% |
| Health and Welfare Benefits | | 3401-3402 | 3,549,559.00 | 3,688,649.00 | 3.9% |
| Unemployment Insurance | | 3501-3502 | 6,911.00 | 7,075.00 | 2.4% |
| Workers' Compensation | | 3601-3602 | 280,602.00 | 248,255.00 | -11.5% |
| OPEB, Allocated | | 3701-3702 | 22,623.00 | 25,981.00 | 14.8% |
| OPEB, Active Employees | | 3751-3752 | 493,617.00 | 487,868.00 | -1.2% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 6,655,726.00 | 6,772,254.00 | 1.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 743,033.00 | 1,244,511.00 | 67.5% |
| Noncapitalized Equipment | | 4400 | 128,819.00 | 131,624.00 | 2.2% |
| Food | | 4700 | 10,707,108.00 | 9,760,020.00 | -8.8% |
| TOTAL, BOOKS AND SUPPLIES | | | 11,578,960.00 | 11,136,155.00 | -3.8% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 7,786.00 | 8,788.00 | 12.9% |
| Dues and Memberships | | 5300 | 856.00 | 1,007.00 | 17.6% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 245,071.00 | 321,413.00 | 31.2% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 196,904.00 | 170,917.00 | -13.2% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 523,652.00 | 348,658.00 | -33.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 221,239.00 | 414,549.00 | 87.4% |
| Communications | | 5900 | 28,658.00 | 30,275.00 | 5.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,224,166.00 | 1,295,607.00 | 5.8% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 18,649.00 | 1,100,000.00 | 5798.4% |
| Equipment | | 6400 | 700.00 | 10,000.00 | 1328.6% |
| Equipment Replacement | | 6500 | 348,552.00 | 80,000.00 | -77.0% |
| TOTAL, CAPITAL OUTLAY | | | 367,901.00 | 1,190,000.00 | 223.5% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 0.00 | 230,000.00 | New |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 0.00 | 230,000.00 | New |
| TOTAL, EXPENDITURES | | | 33,290,374.00 | 34,644,926.00 | 4.1% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8916 | 196,821.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 196,821.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 196,821.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 27,193,029.00 | 27,668,869.00 | 1.7% |
| 3) Other State Revenue | | 8300-8599 | 2,412,316.00 | 2,201,844.00 | -8.7% |
| 4) Other Local Revenue | | 8600-8799 | 4,892,555.00 | 4,890,238.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 34,497,900.00 | 34,760,951.00 | 0.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 30,233,842.00 | 30,672,299.00 | 1.5% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 230,000.00 | New |
| 8) Plant Services | 8000-8999 | | 3,056,532.00 | 3,742,627.00 | 22.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 33,290,374.00 | 34,644,926.00 | 4.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,207,526.00 | 116,025.00 | -90.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 196,821.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 196,821.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,404,347.00 | 116,025.00 | -91.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,520,224.02 | 10,924,571.02 | 14.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,520,224.02 | 10,924,571.02 | 14.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,520,224.02 | 10,924,571.02 | 14.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 10,924,571.02 | 11,040,596.02 | 1.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 10,924,571.02 | 11,040,596.02 | 1.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2014-15 Estimated Actuals</u> | <u>2015-16 Budget</u> |
|---------------------------|--|--------------------------------------|---------------------------|
| 5310 | Child Nutrition: School Programs (e.g., School Lunch, School | 10,924,571.02 | 10,346,906.02 |
| 5320 | Child Nutrition: Child Care Food Program (CCFP) Claims-Cen | 0.00 | 648,147.00 |
| 5340 | Child Nutrition: CCFP Cash in Lieu of Commodities | 0.00 | 45,543.00 |
| Total, Restricted Balance | | <u>10,924,571.02</u> | <u>11,040,596.02</u> |

| 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 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 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 | 1,932,749.44 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 1,932,749.44 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,932,749.44) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 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) | | | (1,932,749.44) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 1,932,749.44 | 0.00 | -100.0% |
| b) Audit Adjustments | | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,932,749.44 | 0.00 | -100.0% |
| d) Other Restatements | | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,932,749.44 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | 0.00 | 0.00 | 0.0% |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | 0.00 | 0.00 | 0.0% |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | 0.00 | 0.00 | 0.0% |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | 0.00 | 0.00 | 0.0% |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | 0.00 | 0.00 | 0.0% |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | 0.00 | 0.00 | 0.0% |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | 0.00 | 0.00 | 0.0% |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.0% |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| LCFF SOURCES | | | | | |
| LCFF Transfers | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | | | | |
| | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 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% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,932,749.44 | 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 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,932,749.44 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| 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 | | | 1,932,749.44 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| 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) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 1,932,749.44 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 1,932,749.44 | 0.00 | -100.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,932,749.44) | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,932,749.44) | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,932,749.44 | 0.00 | -100.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,932,749.44 | 0.00 | -100.0% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,932,749.44 | 0.00 | -100.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 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 | 30,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 30,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 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) | | | 30,000.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,000,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 2,000,000.00 | 0.00 | -100.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,030,000.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 6,689,403.07 | 8,719,403.07 | 30.3% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 6,689,403.07 | 8,719,403.07 | 30.3% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 6,689,403.07 | 8,719,403.07 | 30.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| | | | 8,719,403.07 | 8,719,403.07 | 0.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 8,719,403.07 | 8,719,403.07 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 30,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 30,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 30,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 2,000,000.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,000,000.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 2,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 30,000.00 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 30,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 30,000.00 | 0.00 | -100.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 2,000,000.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 2,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 2,030,000.00 | 0.00 | -100.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 6,689,403.07 | 8,719,403.07 | 30.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 6,689,403.07 | 8,719,403.07 | 30.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 6,689,403.07 | 8,719,403.07 | 30.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 8,719,403.07 | 8,719,403.07 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,025,000.00 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 1,025,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 119,895.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 44,822.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 2,709,394.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,891,198.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 91,016,417.00 | 174,000,000.00 | 91.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL EXPENDITURES | | | 105,781,726.00 | 174,000,000.00 | 64.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (104,756,726.00) | (174,000,000.00) | 66.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 270,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL OTHER FINANCING SOURCES/USES | | | 270,000,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 165,243,274.00 | (174,000,000.00) | -205.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 89,296,220.74 | 254,539,494.74 | 185.1% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 89,296,220.74 | 254,539,494.74 | 185.1% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 89,296,220.74 | 254,539,494.74 | 185.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 254,539,494.74 | 80,539,494.74 | -68.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| 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 | | | | | |
| Unsecured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8616 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Other | | 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 | 1,025,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,025,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 1,025,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 105,424.00 | 0.00 | -100.0% |
| Clerical, Technical and Office Salaries | | 2400 | 14,471.00 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 119,895.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 15,106.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 9,172.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 15,901.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 60.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 2,098.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 248.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 2,237.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 44,822.00 | 0.00 | -100.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,394,956.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 314,438.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,709,394.00 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,068,743.00 | 0.00 | -100.0% |
| Operations and Housekeeping Services | | 5500 | 5,600.00 | 0.00 | -100.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 325,246.00 | 0.00 | -100.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,171,321.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-----------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 9,310,178.00 | 0.00 | -100.0% |
| Communications | | 5900 | 10,110.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,891,198.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 4,789,922.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 86,156,862.00 | 174,000,000.00 | 102.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 69,633.00 | 0.00 | -100.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 91,016,417.00 | 174,000,000.00 | 91.2% |
| 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 | | | 105,781,726.00 | 174,000,000.00 | 64.5% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: 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 | 270,000,000.00 | 0.00 | -100.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 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 | | | 270,000,000.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 270,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,025,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 1,025,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 105,779,626.00 | 174,000,000.00 | 64.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 2,100.00 | 0.00 | -100.0% |
| 10) TOTAL, EXPENDITURES | | | 105,781,726.00 | 174,000,000.00 | 64.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (104,756,726.00) | (174,000,000.00) | 66.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 270,000,000.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 270,000,000.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 165,243,274.00 | (174,000,000.00) | -205.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 89,296,220.74 | 254,539,494.74 | 185.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 89,296,220.74 | 254,539,494.74 | 185.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 89,296,220.74 | 254,539,494.74 | 185.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 254,539,494.74 | 80,539,494.74 | -68.4% |
| 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 | | | 254,539,494.74 | 80,539,494.74 | -68.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2014-15 Estimated Actuals</u> | <u>2015-16 Budget</u> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 254,539,494.74 | 80,539,494.74 |
| Total, Restricted Balance | | <u>254,539,494.74</u> | <u>80,539,494.74</u> |

| 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 | 2,161,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,161,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,200.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 42,787.00 | 13,500,000.00 | 31451.6% |
| 6) Capital Outlay | | 6000-6999 | 315,426.00 | 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 | | | 359,413.00 | 13,500,000.00 | 3656.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,801,587.00 | (13,500,000.00) | -849.3% |
| 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) | | | 1,801,587.00 | (13,500,000.00) | -849.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,301,130.50 | 15,102,717.50 | 13.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,301,130.50 | 15,102,717.50 | 13.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,301,130.50 | 15,102,717.50 | 13.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 15,102,717.50 | 1,602,717.50 | -89.4% |
| 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 | 15,102,717.50 | 1,602,717.50 | -89.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| 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 | 61,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts Mitigation/Developer Fees | | | | | |
| | | 8681 | 2,100,000.00 | 0.00 | -100.0% |
| 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 | | | 2,161,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 2,161,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,200.00 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,200.00 | 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 | 5,000.00 | 0.00 | -100.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 37,718.00 | 13,500,000.00 | 35691.9% |
| Communications | | 5900 | 69.00 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 42,787.00 | 13,500,000.00 | 31451.6% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 30,040.00 | 0.00 | -100.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 285,386.00 | 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 | | | 315,426.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 359,413.00 | 13,500,000.00 | 3656.1% |

| 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% |
| 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) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 2,161,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 2,161,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 12,668.00 | 13,500,000.00 | 106467.7% |
| 8) Plant Services | 8000-8999 | | 346,745.00 | 0.00 | -100.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 359,413.00 | 13,500,000.00 | 3656.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 1,801,587.00 | (13,500,000.00) | -849.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,801,587.00 | (13,500,000.00) | -849.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 13,301,130.50 | 15,102,717.50 | 13.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 13,301,130.50 | 15,102,717.50 | 13.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 13,301,130.50 | 15,102,717.50 | 13.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2014-15 Estimated Actuals</u> | <u>2015-16 Budget</u> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 15,102,717.50 | 1,602,717.50 |
| Total, Restricted Balance | | <u>15,102,717.50</u> | <u>1,602,717.50</u> |

| 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 | 19,665,535.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 19,665,535.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 220,189.00 | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 19,665,867.00 | 298,301.00 | -98.5% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 19,665,867.00 | 518,490.00 | -97.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (332.00) | (518,490.00) | 156071.7% |
| 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) | | | (332.00) | (518,490.00) | 156071.7% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 543,821.19 | 543,489.19 | -0.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 543,821.19 | 543,489.19 | -0.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 543,821.19 | 543,489.19 | -0.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 543,489.19 | 24,999.19 | -95.4% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| School Facilities Apportionments | | 8545 | 19,665,535.00 | 0.00 | -100.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 19,665,535.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 19,665,535.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| 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 | 220,189.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 220,189.00 | New |

| 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 | 19,665,867.00 | 298,301.00 | -98.5% |
| 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 | | | 19,665,867.00 | 298,301.00 | -98.5% |
| 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 | | | 19,665,867.00 | 518,490.00 | -97.4% |

| 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 | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 19,665,535.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL REVENUES | | | 19,665,535.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 19,665,867.00 | 518,490.00 | -97.4% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 19,665,867.00 | 518,490.00 | -97.4% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (332.00) | (518,490.00) | 156071.7% |
| 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 |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| 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 | 86,000.00 | 0.00 | -100.0% |
| 5) TOTAL REVENUES | | | 86,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 2,576,960.00 | 0.00 | -100.0% |
| 3) Employee Benefits | | 3000-3999 | 2,423,040.00 | 0.00 | -100.0% |
| 4) Books and Supplies | | 4000-4999 | 4,240.00 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 220,698.00 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 5,500,000.00 | New |
| 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 | | | 5,224,938.00 | 5,500,000.00 | 5.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (5,138,938.00) | (5,500,000.00) | 7.0% |
| 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) | | | (5,138,938.00) | (5,500,000.00) | 7.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,049,054.42 | 5,910,116.42 | -46.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,049,054.42 | 5,910,116.42 | -46.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,049,054.42 | 5,910,116.42 | -46.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,910,116.42 | 410,116.42 | -93.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 5,910,116.42 | 410,116.42 | -93.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 86,000.00 | 0.00 | -100.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 86,000.00 | 0.00 | -100.0% |
| TOTAL, REVENUES | | | 86,000.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 2,576,960.00 | 0.00 | -100.0% |
| 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 | | | 2,576,960.00 | 0.00 | -100.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 630,000.00 | 0.00 | -100.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 382,500.00 | 0.00 | -100.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,182,930.00 | 0.00 | -100.0% |
| Unemployment Insurance | | 3501-3502 | 2,500.00 | 0.00 | -100.0% |
| Workers' Compensation | | 3601-3602 | 87,500.00 | 0.00 | -100.0% |
| OPEB, Allocated | | 3701-3702 | 10,000.00 | 0.00 | -100.0% |
| OPEB, Active Employees | | 3751-3752 | 127,610.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 2,423,040.00 | 0.00 | -100.0% |
| 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 | 4,240.00 | 0.00 | -100.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,240.00 | 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 | 220,698.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 220,698.00 | 0.00 | -100.0% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 5,500,000.00 | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 5,500,000.00 | New |
| 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 | | | 5,224,938.00 | 5,500,000.00 | 5.3% |

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

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

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 86,000.00 | 0.00 | -100.0% |
| 5) TOTAL, REVENUES | | | 86,000.00 | 0.00 | -100.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 5,224,938.00 | 5,500,000.00 | 5.3% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 5,224,938.00 | 5,500,000.00 | 5.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (5,138,938.00) | (5,500,000.00) | 7.0% |
| 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 | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (5,138,938.00) | (5,500,000.00) | 7.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,049,054.42 | 5,910,116.42 | -46.5% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 11,049,054.42 | 5,910,116.42 | -46.5% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,049,054.42 | 5,910,116.42 | -46.5% |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,910,116.42 | 410,116.42 | -93.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 5,910,116.42 | 410,116.42 | -93.1% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2014-15 Estimated Actuals</u> | <u>2015-16 Budget</u> |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 5,910,116.42 | 410,116.42 |
| Total, Restricted Balance | | <u>5,910,116.42</u> | <u>410,116.42</u> |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,519,105.00 | 3,519,105.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 933,380.00 | 933,380.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 43,813,660.00 | 43,813,660.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 48,266,145.00 | 48,266,145.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 50,151,410.00 | 50,151,410.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 50,151,410.00 | 50,151,410.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (1,885,265.00) | (1,885,265.00) | 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 | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,885,265.00) | (1,885,265.00) | 0.0% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 44,352,730.00 | 42,467,465.00 | -4.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 44,352,730.00 | 42,467,465.00 | -4.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 44,352,730.00 | 42,467,465.00 | -4.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 42,467,465.00 | 40,582,200.00 | -4.4% |
| 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 (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 42,467,465.00 | 40,582,200.00 | -4.4% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 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 | 70,147,107.00 | 68,078,548.00 | -2.9% |
| 5) TOTAL, REVENUES | | | 70,147,107.00 | 68,078,548.00 | -2.9% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 234,122.00 | 239,546.53 | 2.3% |
| 3) Employee Benefits | | 3000-3999 | 100,467.00 | 129,968.00 | 29.4% |
| 4) Books and Supplies | | 4000-4999 | 49,400.00 | 51,200.00 | 3.6% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 73,390,041.00 | 74,299,389.00 | 1.2% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 73,774,030.00 | 74,720,103.53 | 1.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,626,923.00) | (6,641,555.53) | 83.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 4,000,000.00 | 4,000,000.00 | 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 | | | 4,000,000.00 | 4,000,000.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 373,077.00 | (2,641,555.53) | -808.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 23,196,855.13 | 23,569,932.13 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 23,196,855.13 | 23,569,932.13 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 23,196,855.13 | 23,569,932.13 | 1.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 23,569,932.13 | 20,928,376.60 | -11.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 23,569,932.13 | 20,928,376.60 | -11.2% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

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

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

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 372,500.00 | 548,000.00 | 47.1% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 69,654,607.00 | 67,430,548.00 | -3.2% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 120,000.00 | 100,000.00 | -16.7% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 70,147,107.00 | 68,078,548.00 | -2.9% |
| TOTAL, REVENUES | | | 70,147,107.00 | 68,078,548.00 | -2.9% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 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 | 178,276.00 | 189,997.53 | 6.6% |
| Clerical, Technical and Office Salaries | | 2400 | 55,846.00 | 49,549.00 | -11.3% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 234,122.00 | 239,546.53 | 2.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 27,559.00 | 51,448.00 | 86.7% |
| OASDI/Medicare/Alternative | | 3301-3302 | 17,911.00 | 18,325.00 | 2.3% |
| Health and Welfare Benefits | | 3401-3402 | 44,846.00 | 50,106.00 | 11.7% |
| Unemployment Insurance | | 3501-3502 | 117.00 | 120.00 | 2.6% |
| Workers' Compensation | | 3601-3602 | 4,097.00 | 4,192.00 | 2.3% |
| OPEB, Allocated | | 3701-3702 | 468.00 | 431.00 | -7.9% |
| OPEB, Active Employees | | 3751-3752 | 5,469.00 | 5,346.00 | -2.2% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 100,467.00 | 129,968.00 | 29.4% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 28,400.00 | 30,200.00 | 6.3% |
| Noncapitalized Equipment | | 4400 | 21,000.00 | 21,000.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 49,400.00 | 51,200.00 | 3.6% |

| Description | Resource Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 2,800.00 | 1,623,777.00 | 57892.0% |
| Dues and Memberships | | 5300 | 200.00 | 200.00 | 0.0% |
| Insurance | | 5400-5450 | 3,935,094.00 | 1,747,821.00 | -55.6% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 331,200.00 | 342,700.00 | 3.5% |
| Transfers of Direct Costs - Interfund | | 5750 | 1,100.00 | 950.00 | -13.6% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 69,113,255.00 | 70,579,991.00 | 2.1% |
| Communications | | 5900 | 6,392.00 | 3,950.00 | -38.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 73,390,041.00 | 74,299,389.00 | 1.2% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 73,774,030.00 | 74,720,103.53 | 1.3% |

| 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 | 4,000,000.00 | 4,000,000.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 4,000,000.00 | 4,000,000.00 | 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% |
| (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) | | | 4,000,000.00 | 4,000,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 70,147,107.00 | 68,078,548.00 | -2.9% |
| 5) TOTAL, REVENUES | | | 70,147,107.00 | 68,078,548.00 | -2.9% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 73,774,030.00 | 74,720,103.53 | 1.3% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 73,774,030.00 | 74,720,103.53 | 1.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (3,626,923.00) | (6,641,555.53) | 83.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 4,000,000.00 | 4,000,000.00 | 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 | | | 4,000,000.00 | 4,000,000.00 | 0.0% |

| Description | Function Codes | Object Codes | 2014-15 Estimated Actuals | 2015-16 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 373,077.00 | (2,641,555.53) | -808.0% |
| F. NET POSITION | | | | | |
| 1) Beginning Net Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 23,196,855.13 | 23,569,932.13 | 1.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 23,196,855.13 | 23,569,932.13 | 1.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 23,196,855.13 | 23,569,932.13 | 1.6% |
| 2) Ending Net Position, June 30 (E + F1e) | | | 23,569,932.13 | 20,928,376.60 | -11.2% |
| Components of Ending Net Position | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Position | | 9797 | 23,569,932.13 | 20,928,376.60 | -11.2% |
| c) Unrestricted Net Position | | 9790 | 0.00 | 0.00 | 0.0% |

| <u>Resource</u> | <u>Description</u> | <u>2014-15 Estimated Actuals</u> | <u>2015-16 Budget</u> |
|--------------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 23,569,932.13 | 20,928,376.60 |
| Total, Restricted Net Position | | <u>23,569,932.13</u> | <u>20,928,376.60</u> |

| 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) | 75,964.65 | 75,964.65 | 77,286.45 | 74,823.03 | 74,818.10 | 75,959.72 |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | | | | | | |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 75,964.65 | 75,964.65 | 77,286.45 | 74,823.03 | 74,818.10 | 75,959.72 |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools per EC 1981(a)(b)&(d) | | | | | | |
| b. Special Education-Special Day Class | | | | | | |
| c. Special Education-NPS/LCI | | | | | | |
| 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 | 15.72 | 15.72 | 39.61 | 39.61 | 39.61 | 39.61 |
| 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) | 15.72 | 15.72 | 39.61 | 39.61 | 39.61 | 39.61 |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 75,980.37 | 75,980.37 | 77,326.06 | 74,862.64 | 74,857.71 | 75,999.33 |
| 7. Adults in Correctional Facilities | | | | | | |
| 8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA) | | | | | | |

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|-----------|-----------|---------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 113,922,550.51 | | 113,922,550.51 | | | 113,922,550.51 |
| Work in Progress | 110,202,442.18 | | 110,202,442.18 | | | 110,202,442.18 |
| Total capital assets not being depreciated | 224,124,992.69 | 0.00 | 224,124,992.69 | 0.00 | 0.00 | 224,124,992.69 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 36,467,928.70 | | 36,467,928.70 | | | 36,467,928.70 |
| Buildings | 850,933,917.25 | | 850,933,917.25 | | | 850,933,917.25 |
| Equipment | 89,821,499.73 | | 89,821,499.73 | | | 89,821,499.73 |
| Total capital assets being depreciated | 977,223,345.68 | 0.00 | 977,223,345.68 | 0.00 | 0.00 | 977,223,345.68 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (16,570,088.49) | | (16,570,088.49) | | | (16,570,088.49) |
| Buildings | (335,731,556.90) | | (335,731,556.90) | | | (335,731,556.90) |
| Equipment | (76,462,139.18) | | (76,462,139.18) | | | (76,462,139.18) |
| Total accumulated depreciation | (428,763,784.57) | 0.00 | (428,763,784.57) | 0.00 | 0.00 | (428,763,784.57) |
| Total capital assets being depreciated, net | 548,459,561.11 | 0.00 | 548,459,561.11 | 0.00 | 0.00 | 548,459,561.11 |
| Governmental activity capital assets, net | 772,584,553.80 | 0.00 | 772,584,553.80 | 0.00 | 0.00 | 772,584,553.80 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | | | 0.00 | | | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated | | | 0.00 | | | 0.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | | | 0.00 | | | 0.00 |
| Buildings | | | 0.00 | | | 0.00 |
| Equipment | | | 0.00 | | | 0.00 |
| Total accumulated depreciation | | | 0.00 | | | 0.00 |
| Total capital assets being depreciated, net | | | 0.00 | | | 0.00 |
| Business-type activity capital assets, net | | | 0.00 | | | 0.00 |

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|------------|--|---|--------------|---|------------|
| 1000 - Certificated Salaries | 358,316,277.00 | 301 | 0.00 | 303 | 358,316,277.00 | 305 | 8,054,072.00 | | 307 | 350,262,205.00 | 309 |
| 2000 - Classified Salaries | 108,479,613.00 | 311 | 4,322,210.00 | 313 | 104,157,403.00 | 315 | 545,385.00 | | 317 | 103,612,018.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 165,918,624.00 | 321 | 1,296,167.00 | 323 | 164,622,457.00 | 325 | 1,346,562.00 | | 327 | 163,275,895.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 37,353,769.00 | 331 | 59,050.00 | 333 | 37,294,719.00 | 335 | 4,549,728.00 | | 337 | 32,744,991.00 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 75,680,429.00 | 341 | 209,904.00 | 343 | 75,470,525.00 | 345 | 38,888,573.00 | | 347 | 36,581,952.00 | 349 |
| TOTAL | | | | | 739,861,381.00 | 365 | | | TOTAL | 686,477,061.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | Object | EDP No. |
|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011 | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011 | 2100 | 380 |
| 3. STRS. | 3101 & 3102 | 382 |
| 4. PERS. | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10) | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | 396 |
| 14. TOTAL SALARIES AND BENEFITS. | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | | 62.85% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') | | |

| PART III: DEFICIENCY AMOUNT | |
|---|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 62.85% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 686,477,061.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

Current Expense Formula/Minimum Classroom Compensation

| PART I - CURRENT EXPENSE FORMULA | Total Expense for Year (1) | EDP No. | Reductions (See Note 1) (2) | EDP No. | Current Expense of Education (Col 1 - Col 2) (3) | EDP No. | Reductions (Extracted) (See Note 2) (4a) | Reductions (Overrides)* (See Note 2) (4b) | EDP No. | Current Expense-Part II (Col 3 - Col 4) (5) | EDP No. |
|---|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|---|---------|
| 1000 - Certificated Salaries | 362,567,571.00 | 301 | 0.00 | 303 | 362,567,571.00 | 305 | 7,414,854.00 | | 307 | 355,152,717.00 | 309 |
| 2000 - Classified Salaries | 110,231,092.00 | 311 | 3,861,170.00 | 313 | 106,369,922.00 | 315 | 450,963.00 | | 317 | 105,918,959.00 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 179,562,540.00 | 321 | 1,076,501.00 | 323 | 178,486,039.00 | 325 | 1,382,183.00 | | 327 | 177,103,856.00 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 55,076,441.00 | 331 | 3,000.00 | 333 | 55,073,441.00 | 335 | 9,502,882.00 | | 337 | 45,570,559.00 | 339 |
| 5000 - Services . . . & 7300 - Indirect Costs | 89,237,419.00 | 341 | 80,741.00 | 343 | 89,156,678.00 | 345 | 40,766,907.00 | | 347 | 48,389,771.00 | 349 |
| TOTAL | | | | | 791,653,651.00 | 365 | | | TOTAL | 732,135,862.00 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|----------------|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | 447,199,970.00 | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | 0.00 | | |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). | 755,528.00 | | 396 |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. | | | 396 |
| 14. TOTAL SALARIES AND BENEFITS | 446,444,442.00 | | 397 |
| 15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372. | 60.98% | | |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 55.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 60.98% |
| 3. Percentage below the minimum (Part III, Line 1 minus Line 2) | 0.00% |
| 4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369). | 732,135,862.00 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

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

19 64725 0000000
Form DEBT

Long Beach Unified
Los Angeles County

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 | Amounts Due Within One Year |
|--|--------------------------|---------------------------------|------------------------|----------------|---------------|------------------------|-----------------------------|
| Governmental Activities: | | | | | | | |
| General Obligation Bonds Payable | 578,152,813.00 | | 578,152,813.00 | 270,000,000.00 | 25,140,000.00 | 823,012,813.00 | 19,590,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | 91,592.00 | | 91,592.00 | | 89,375.00 | 2,217.00 | 2,217.00 |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | 64,942,365.00 | | 64,942,365.00 | 11,074,000.00 | | 76,016,365.00 | |
| Compensated Absences Payable | 10,613,906.04 | | 10,613,906.04 | 0.00 | | 10,613,906.04 | 8,000,000.00 |
| Governmental activities long-term liabilities | 653,800,676.04 | 0.00 | 653,800,676.04 | 281,074,000.00 | 25,229,375.00 | 909,645,301.04 | 27,592,217.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net Pension Liability | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|---------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 1.32 | | 5,254,751.04 | 5,254,752.36 |
| 2. State Lottery Revenue | 8560 | 10,119,137.00 | | 2,489,629.00 | 12,608,766.00 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 10,119,138.32 | 0.00 | 7,744,380.04 | 17,863,518.36 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 7,210,661.00 | | | 7,210,661.00 |
| 2. Classified Salaries | 2000-2999 | 15,500.00 | | | 15,500.00 |
| 3. Employee Benefits | 3000-3999 | 900,672.00 | | | 900,672.00 |
| 4. Books and Supplies | 4000-4999 | 1,688,052.00 | | 2,293,260.00 | 3,981,312.00 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 291,457.00 | | | 291,457.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 12,795.00 | | | 12,795.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 10,119,137.00 | 0.00 | 2,293,260.00 | 12,412,397.00 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 1.32 | 0.00 | 5,451,120.04 | 5,451,121.36 |
| D. COMMENTS: | | | | | |

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

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

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFE/Revenue Limit Sources | 8010-8099 | 666,432,759.80 | 3.54% | 689,996,908.00 | 2.39% | 706,513,702.00 |
| 2. Federal Revenues | 8100-8299 | 100,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 58,828,749.00 | -77.69% | 13,126,613.00 | 0.16% | 13,147,534.00 |
| 4. Other Local Revenues | 8600-8799 | 9,476,156.98 | -0.43% | 9,435,046.00 | 1.27% | 9,554,647.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (106,805,588.00) | 4.88% | (112,022,130.00) | 4.65% | (117,229,245.00) |
| 6. Total (Sum lines A1 thru A5c) | | 628,032,077.78 | -4.38% | 600,536,437.00 | 1.91% | 611,986,638.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 282,703,630.00 | | 284,430,666.00 |
| b. Step & Column Adjustment | | | | 2,827,036.00 | | 2,844,307.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (1,100,000.00) | | 1,000,000.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 282,703,630.00 | 0.61% | 284,430,666.00 | 1.35% | 288,274,973.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 72,134,663.00 | | 73,317,183.00 |
| b. Step & Column Adjustment | | | | 1,082,020.00 | | 1,099,757.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 100,500.00 | | 500,000.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 72,134,663.00 | 1.64% | 73,317,183.00 | 2.18% | 74,916,940.00 |
| 3. Employee Benefits | 3000-3999 | 134,856,349.00 | 12.02% | 151,064,577.00 | 12.04% | 169,252,319.00 |
| 4. Books and Supplies | 4000-4999 | 29,272,889.00 | 46.07% | 42,759,954.00 | 18.26% | 50,566,259.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 41,698,205.00 | 1.55% | 42,343,734.00 | 2.38% | 43,352,634.00 |
| 6. Capital Outlay | 6000-6999 | 804,000.00 | 1.43% | 815,465.00 | 0.00% | 815,465.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (9,837,554.00) | 2.03% | (10,037,554.00) | 1.99% | (10,257,554.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 4,125,000.00 | 0.00% | 4,125,000.00 | 0.00% | 4,125,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 555,757,182.00 | 5.95% | 588,819,025.00 | 5.48% | 621,066,036.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | 72,274,895.78 | | 11,717,412.00 | | (9,079,398.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 85,927,722.87 | | 158,202,618.65 | | 169,920,030.65 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 158,202,618.65 | | 169,920,030.65 | | 160,840,632.65 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,906,650.00 | | 1,906,650.00 | | 1,906,650.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 67,656,768.00 | | 72,056,768.00 | | 57,456,768.00 |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 16,041,286.00 | | 16,289,030.00 | | 16,794,307.00 |
| 2. Unassigned/Unappropriated | 9790 | 72,597,914.65 | | 79,667,582.65 | | 84,682,907.65 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 158,202,618.65 | | 169,920,030.65 | | 160,840,632.65 |

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 16,041,286.00 | | 16,289,030.00 | | 16,794,307.00 |
| c. Unassigned/Unappropriated | 9790 | 72,597,914.65 | | 79,667,582.65 | | 84,682,907.65 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| | | 88,639,200.65 | | 95,956,612.65 | | 101,477,214.65 |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Other adjustments include reduction of teacher costs due to declining enrollment, and the transfer of expense from restricted resources to unrestricted resources when restricted resources end or are uncertain. | | | | | | |

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 61,524,390.00 | -3.31% | 59,485,074.00 | 2.07% | 60,716,256.00 |
| 3. Other State Revenues | 8300-8599 | 65,100,582.00 | -2.52% | 63,459,167.00 | -1.46% | 62,532,236.00 |
| 4. Other Local Revenues | 8600-8799 | 8,252,092.00 | -23.38% | 6,322,521.00 | -18.59% | 5,146,880.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 106,805,588.00 | 4.88% | 112,022,130.00 | 4.65% | 117,229,245.00 |
| 6. Total (Sum lines A1 thru A5c) | | 241,682,652.00 | -0.16% | 241,288,892.00 | 1.80% | 245,624,617.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 79,863,941.00 | | 82,233,154.00 |
| b. Step & Column Adjustment | | | | 798,639.00 | | 822,332.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | 1,570,574.00 | | (1,347,123.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 79,863,941.00 | 2.97% | 82,233,154.00 | -0.64% | 81,708,363.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 38,096,429.00 | | 38,377,956.00 |
| b. Step & Column Adjustment | | | | 571,446.00 | | 575,669.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (289,919.00) | | (72,116.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 38,096,429.00 | 0.74% | 38,377,956.00 | 1.31% | 38,881,509.00 |
| 3. Employee Benefits | 3000-3999 | 44,706,191.00 | 12.04% | 50,089,891.00 | 9.29% | 54,745,268.00 |
| 4. Books and Supplies | 4000-4999 | 25,343,552.00 | -49.18% | 12,880,855.00 | -4.59% | 12,289,503.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 48,850,197.00 | -0.15% | 48,775,286.00 | -0.52% | 48,520,286.00 |
| 6. Capital Outlay | 6000-6999 | 602,764.00 | 0.00% | 602,764.00 | 0.00% | 602,764.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 317,450.00 | 0.00% | 317,450.00 | 0.00% | 317,450.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 8,526,571.00 | 5.03% | 8,955,107.00 | 2.56% | 9,184,159.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 246,307,095.00 | -1.65% | 242,232,463.00 | 1.66% | 246,249,302.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (4,624,443.00) | | (943,571.00) | | (624,685.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 17,259,884.76 | | 12,635,441.76 | | 11,691,870.76 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 12,635,441.76 | | 11,691,870.76 | | 11,067,185.76 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 12,635,442.26 | | 11,691,870.76 | | 11,067,185.76 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (0.50) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 12,635,441.76 | | 11,691,870.76 | | 11,067,185.76 |
| (Line D3f must agree with line D2) | | | | | | |

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| I. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |
| Adjustments to certificated and classified salaries include expense transferred to unrestricted resources when grants end or are uncertain; increases include multi year grants that will see increased spending in future years. | | | | | | |

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 666,432,759.80 | 3.54% | 689,996,908.00 | 2.39% | 706,513,702.00 |
| 2. Federal Revenues | 8100-8299 | 61,624,390.00 | -3.47% | 59,485,074.00 | 2.07% | 60,716,256.00 |
| 3. Other State Revenues | 8300-8599 | 123,929,331.00 | -38.20% | 76,585,780.00 | -1.18% | 75,679,770.00 |
| 4. Other Local Revenues | 8600-8799 | 17,728,248.98 | -11.12% | 15,757,567.00 | -6.70% | 14,701,527.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 869,714,729.78 | -3.21% | 841,825,329.00 | 1.88% | 857,611,255.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 362,567,571.00 | | 366,663,820.00 |
| b. Step & Column Adjustment | | | | 3,625,675.00 | | 3,666,639.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 470,574.00 | | (347,123.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 362,567,571.00 | 1.13% | 366,663,820.00 | 0.91% | 369,983,336.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 110,231,092.00 | | 111,695,139.00 |
| b. Step & Column Adjustment | | | | 1,653,466.00 | | 1,675,426.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (189,419.00) | | 427,884.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 110,231,092.00 | 1.33% | 111,695,139.00 | 1.88% | 113,798,449.00 |
| 3. Employee Benefits | 3000-3999 | 179,562,540.00 | 12.02% | 201,154,468.00 | 11.36% | 223,997,587.00 |
| 4. Books and Supplies | 4000-4999 | 54,616,441.00 | 1.88% | 55,640,809.00 | 12.97% | 62,855,762.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 90,548,402.00 | 0.63% | 91,119,020.00 | 0.83% | 91,872,920.00 |
| 6. Capital Outlay | 6000-6999 | 1,406,764.00 | 0.81% | 1,418,229.00 | 0.00% | 1,418,229.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 317,450.00 | 0.00% | 317,450.00 | 0.00% | 317,450.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,310,983.00) | -17.43% | (1,082,447.00) | -2.68% | (1,053,395.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 4,125,000.00 | 0.00% | 4,125,000.00 | 0.00% | 4,125,000.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 802,064,277.00 | 3.61% | 831,051,488.00 | 4.36% | 867,315,338.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 67,650,452.78 | | 10,773,841.00 | | (9,704,083.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 103,187,607.63 | | 170,838,060.41 | | 181,611,901.41 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 170,838,060.41 | | 181,611,901.41 | | 171,907,818.41 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 1,906,650.00 | | 1,906,650.00 | | 1,906,650.00 |
| b. Restricted | 9740 | 12,635,442.26 | | 11,691,870.76 | | 11,067,185.76 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 67,656,768.00 | | 72,056,768.00 | | 57,456,768.00 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 16,041,286.00 | | 16,289,030.00 | | 16,794,307.00 |
| 2. Unassigned/Unappropriated | 9790 | 72,597,914.15 | | 79,667,582.65 | | 84,682,907.65 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 170,838,060.41 | | 181,611,901.41 | | 171,907,818.41 |

| Description | Object Codes | 2015-16 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2016-17 Projection (C) | % Change (Cols. E-C/C) (D) | 2017-18 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 16,041,286.00 | | 16,289,030.00 | | 16,794,307.00 |
| c. Unassigned/Unappropriated | 9790 | 72,597,914.65 | | 79,667,582.65 | | 84,682,907.65 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (0.50) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 88,639,200.15 | | 95,956,612.65 | | 101,477,214.65 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 11.05% | | 11.55% | | 11.70% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections) | | | | | | |
| | | 74,862.64 | | 73,765.00 | | 72,662.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 802,064,277.00 | | 831,051,488.00 | | 867,315,338.00 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 802,064,277.00 | | 831,051,488.00 | | 867,315,338.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) | | 2% | | 2% | | 2% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 16,041,285.54 | | 16,621,029.76 | | 17,346,306.76 |
| f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 16,041,285.54 | | 16,621,029.76 | | 17,346,306.76 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2014-15 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 754,311,808.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 88,527,649.00 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 | 6,885,019.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 2,328,954.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 117,450.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 6,319,490.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 0.00 |
| 9. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2. | | | |
| 10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9) | | | | 15,650,913.00 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2) | | | | 650,133,246.00 |

| Section II - Expenditures Per ADA | | 2014-15 Annual ADA/ Exps. Per ADA |
|--|----------------|---|
| A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9) | | 75,980.37 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | 8,556.59 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | | |
| | Total | Per ADA |
| A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.) | 589,777,959.54 | 7,651.15 |
| 1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV) | 0.00 | 0.00 |
| 2. Total adjusted base expenditure amounts (Line A plus Line A.1) | 589,777,959.54 | 7,651.15 |
| B. Required effort (Line A.2 times 90%) | 530,800,163.59 | 6,886.04 |
| C. Current year expenditures (Line I.E and Line II.B) | 650,133,246.00 | 8,556.59 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

| SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1) | | |
|---|--------------------|----------------------|
| Description of Adjustments | Total Expenditures | Expenditures Per ADA |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total adjustments to base expenditures | 0.00 | 0.00 |

| | | |
|--|--------------------|--|
| Current LEA: 19-64725-0000000 Long Beach Unified | | |
| Selected SELPA: DL | | (Enter a SELPA ID from the list below then save and close) |
| POTENTIAL SELPAS FOR THIS LEA | | DATE APPROVED |
| ID | SELPA-TITLE | (from Form SEA) |
| DL | Long Beach Unified | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (1,830,583.00) | 0.00 | (1,195,754.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 6,319,460.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 11,000.00 | 0.00 | 30,759.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 122,669.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 118,510.00 | 0.00 | 1,164,995.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 523,652.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 196,821.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 2,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 1,171,321.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 5,000.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 1,100.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 4,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 1,830,583.00 | (1,830,583.00) | 1,195,754.00 | (1,195,754.00) | 6,319,490.00 | 6,319,490.00 | 0.00 | 0.00 |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (482,908.00) | 0.00 | (1,310,983.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 4,125,000.00 | | |
| Fund Reconciliation | | | | | | | | |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 20,300.00 | 0.00 | 25,892.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 125,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 113,000.00 | 0.00 | 1,055,091.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 348,658.00 | 0.00 | 230,000.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19 FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 62 CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63 OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66 WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67 SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 950.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 4,000,000.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 482,908.00 | (482,908.00) | 1,310,983.00 | (1,310,983.00) | 4,125,000.00 | 4,125,000.00 | | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

| Fiscal Year | Revenue Limit (Funded) ADA/Original Budget | Estimated/Unaudited Actuals | ADA Variance Level | Status |
|-----------------------------|--|--|--------------------|--------|
| | (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) | (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) | | |
| Third Prior Year (2012-13) | 79,134.78 | 79,099.61 | 0.0% | Met |
| Second Prior Year (2013-14) | 78,219.16 | 77,876.53 | 0.4% | Met |
| First Prior Year (2014-15) | 77,382.66 | 77,326.06 | 0.1% | Met |
| Budget Year (2015-16) | 75,999.33 | | | |

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) | | 81,374 | 82,256 | N/A | Met |
| Second Prior Year (2013-14) | | 80,446 | 81,155 | N/A | Met |
| First Prior Year (2014-15) | | 80,768 | 79,175 | 2.0% | Not Met |
| Budget Year (2015-16) | | 77,987 | | | |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment was estimated above the standard for the first prior year. Provide reasons for the overestimate, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Enrollment in 14-15 was estimated based on staffing and classroom available seats as opposed to actual enrollment expected. This was corrected for 2015-16. The 77,987 in 15-16 does not include charter school students. CBEDS Actuals include charter school students in 12-13 and 13-14. For 14-15 and 15-16, adjusted to exclude charter school students in CBEDS.

- 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) | 78,320 | 82,256 | 95.2% |
| Second Prior Year (2013-14) | 77,374 | 81,155 | 95.3% |
| First Prior Year (2014-15) | 75,980 | 79,175 | 96.0% |
| | | Historical Average Ratio: | 95.5% |
| | | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | 96.0% |

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

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

| Fiscal Year | Estimated P-2 ADA Budget (Form A, Lines A6 and C9) | Enrollment Budget/Projected (Criterion 2, Item 2A) | Ratio of ADA to Enrollment | Status |
|-------------------------------|--|--|----------------------------|--------|
| Budget Year (2015-16) | 74,863 | 77,987 | 96.0% | Met |
| 1st Subsequent Year (2016-17) | 73,765 | 76,818 | 96.0% | Met |
| 2nd Subsequent Year (2017-18) | 72,662 | 75,665 | 96.0% | 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) | | 744,461,441.00 | 743,908,660.00 | 750,803,759.00 |
| Step 1 - Change in Population | Prior Year (2014-15) | | | |
| a. ADA (Funded) (Form A, lines A6 and C4) | 77,326.06 | 75,999.33 | 74,884.14 | 73,764.50 |
| b. Prior Year ADA (Funded) | | 77,326.06 | 75,999.33 | 74,884.14 |
| c. Difference (Step 1a minus Step 1b) | | (1,326.73) | (1,115.19) | (1,119.64) |
| d. Percent Change Due to Population (Step 1c divided by Step 1b) | | -1.72% | -1.47% | -1.50% |
| Step 2 - Change in Funding Level | | | | |
| a. Prior Year LCFF Funding | | 586,904,589.00 | 666,432,760.00 | 689,996,908.00 |
| b1. COLA percentage (if district is at target) | Not Applicable | | | |
| b2. COLA amount (proxy for purposes of this criterion) | Not Applicable | 0.00 | 0.00 | 0.00 |
| c. Gap Funding (if district is not at target) | | 88,272,855.00 | 32,209,258.00 | 25,678,437.00 |
| d. Economic Recovery Target Funding (current year increment) | | | | |
| e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d) | | 88,272,855.00 | 32,209,258.00 | 25,678,437.00 |
| f. Percent Change Due to Funding Level (Step 2e divided by Step 2a) | | 15.04% | 4.83% | 3.72% |
| Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f) | | 13.32% | 3.36% | 2.22% |
| LCFF Revenue Standard (Step 3, plus/minus 1%): | | 12.32% to 14.32% | 2.36% to 4.36% | 1.22% to 3.22% |

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) | 86,212,671.00 | 86,202,746.00 | 86,202,746.00 | 86,202,746.00 |
| 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) | 587,406,280.00 | 666,644,267.00 | 690,229,151.00 | 706,766,681.00 |
| District's Projected Change in LCFF Revenue: | | 13.49% | 3.54% | 2.40% |
| LCFF Revenue Standard: | | 12.32% to 14.32% | 2.36% to 4.36% | 1.22% to 3.22% |
| Status: | | Met | Met | Met |

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

| Fiscal Year | Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures |
|-----------------------------|---|--|--|
| | Salaries and Benefits (Form 01, Objects 1000-3999) | Total Expenditures (Form 01, Objects 1000-7499) | |
| Third Prior Year (2012-13) | 410,741,241.57 | 434,173,229.77 | 94.6% |
| Second Prior Year (2013-14) | 432,596,790.10 | 465,443,823.20 | 92.9% |
| First Prior Year (2014-15) | 466,309,212.00 | 510,850,485.00 | 91.3% |
| | Historical Average Ratio: | | 92.9% |

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| District's Reserve Standard Percentage (Criterion 10B, Line 4): | 2.0% | 2.0% | 2.0% |
| District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage): | 89.9% to 95.9% | 89.9% to 95.9% | 89.9% to 95.9% |

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) | 489,694,642.00 | 551,632,182.00 | 88.8% | Not Met |
| 1st Subsequent Year (2016-17) | 508,812,426.00 | 584,694,025.00 | 87.0% | Not Met |
| 2nd Subsequent Year (2017-18) | 532,444,232.00 | 616,941,036.00 | 86.3% | Not Met |

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

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

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

Explanation:
(required if NOT met)

There are undetermined additional staffing needs for 15-16 and 16-17 and these funds are budgeted/reserved in non-salary objects. In addition, textbook adoptions funded from unrestricted funds affect the percentages when compared to past years with no textbook adoptions.

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): | 13.32% | 3.36% | 2.22% |
| 2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): | 3.32% to 23.32% | -6.64% to 13.36% | -7.78% to 12.22% |
| 3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%): | 8.32% to 18.32% | -1.64% to 8.36% | -2.78% to 7.22% |

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) | 61,706,122.00 | | |
| Budget Year (2015-16) | 61,624,390.00 | -0.13% | Yes |
| 1st Subsequent Year (2016-17) | 59,485,074.00 | -3.47% | Yes |
| 2nd Subsequent Year (2017-18) | 60,716,256.00 | 2.07% | No |

Explanation:
(required if Yes)

Title I and Special Education are primary federal revenues. They are not tied to the LCFF district change in population and funding level. Population is in slight decline, and base funding for Title I is decreasing.

| | | | |
|---|----------------|---------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3) | | | |
| First Prior Year (2014-15) | 81,579,451.00 | | |
| Budget Year (2015-16) | 123,929,331.00 | 51.91% | Yes |
| 1st Subsequent Year (2016-17) | 76,585,780.00 | -38.20% | Yes |
| 2nd Subsequent Year (2017-18) | 75,679,770.00 | -1.18% | No |

Explanation:
(required if Yes)

One time funds of \$5 million in 14-15 and \$45 million in 15-16 are not assumed in future years.

| | | | |
|---|---------------|---------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4) | | | |
| First Prior Year (2014-15) | 22,915,935.00 | | |
| Budget Year (2015-16) | 17,728,248.98 | -22.64% | Yes |
| 1st Subsequent Year (2016-17) | 15,757,567.00 | -11.12% | Yes |
| 2nd Subsequent Year (2017-18) | 14,701,527.00 | -6.70% | Yes |

Explanation:
(required if Yes)

Local grants are budgeted for multiple years, if appropriate, but drop off over years. New local grants are unknown.

| | | | |
|--|---------------|--------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4) | | | |
| First Prior Year (2014-15) | 36,931,502.00 | | |
| Budget Year (2015-16) | 54,616,441.00 | 47.89% | Yes |
| 1st Subsequent Year (2016-17) | 55,640,809.00 | 1.88% | No |
| 2nd Subsequent Year (2017-18) | 62,855,762.00 | 12.97% | Yes |

Explanation:
(required if Yes)

14-15 includes expenditures for local grants, common core, textbook adoptions. Budget year includes textbook adoptions, reserves for unknown spending of grants and LCFF funds. Future years include estimates of expenditures that may be made in other objects.

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

| | | | |
|-------------------------------|---------------|--------|----|
| First Prior Year (2014-15) | 76,876,183.00 | | |
| Budget Year (2015-16) | 90,548,402.00 | 17.78% | No |
| 1st Subsequent Year (2016-17) | 91,119,020.00 | 0.63% | No |
| 2nd Subsequent Year (2017-18) | 91,872,920.00 | 0.83% | No |

Explanation:
(required if Yes)

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) | 166,201,508.00 | | |
| Budget Year (2015-16) | 203,281,969.98 | 22.31% | Met |
| 1st Subsequent Year (2016-17) | 151,828,421.00 | -25.31% | Not Met |
| 2nd Subsequent Year (2017-18) | 151,097,553.00 | -0.48% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B) | | | |
| First Prior Year (2014-15) | 113,807,685.00 | | |
| Budget Year (2015-16) | 145,164,843.00 | 27.55% | Not Met |
| 1st Subsequent Year (2016-17) | 146,759,829.00 | 1.10% | Met |
| 2nd Subsequent Year (2017-18) | 154,728,682.00 | 5.43% | 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)

Title I and Special Education are primary federal revenues. They are not tied to the LCFF district change in population and funding level. Population is in slight decline, and base funding for Title I is decreasing.

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

One time funds of \$5 million in 14-15 and \$45 million in 15-16 are not assumed in future years.

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

Local grants are budgeted for multiple years, if appropriate, but drop off over years. New local grants are unknown.

- 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)

14-15 includes expenditures for local grants, common core, textbook adoptions. Budget year includes textbook adoptions, reserves for unknown spending of grants and LCFF funds. Future years include estimates of expenditures that may be made in other objects.

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

7. CRITERION: Facilities Maintenance

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

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

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

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

2. Ongoing and Major Maintenance/Restricted Maintenance Account

| | | | | |
|--|----------------|---|---|--------|
| a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) | 802,064,277.00 | | | |
| b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No) | 0.00 | 3% Required Minimum Contribution (Line 2c times 3%) | Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account | Status |
| c. Net Budgeted Expenditures and Other Financing Uses | 802,064,277.00 | 24,061,928.31 | 24,100,000.00 | 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:

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

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

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

| | Third Prior Year (2012-13) | Second Prior Year (2013-14) | First Prior Year (2014-15) |
|---|-------------------------------|--------------------------------|-------------------------------|
| 1. District's Available Reserve Amounts (resources 0000-1999) | | | |
| a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789) | 13,378,154.00 | 13,501,493.00 | 15,086,237.00 |
| b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790) | 60,066,144.19 | 0.00 | 68,934,835.87 |
| c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) | (0.50) | (0.50) | (0.50) |
| d. Available Reserves (Lines 1a through 1c) | 73,444,297.69 | 13,501,492.50 | 84,021,072.37 |
| 2. Expenditures and Other Financing Uses | | | |
| a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) | 668,907,666.19 | 675,074,605.43 | 754,311,808.00 |
| 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) | 668,907,666.19 | 675,074,605.43 | 754,311,808.00 |
| 3. District's Available Reserve Percentage (Line 1d divided by Line 2c) | 11.0% | 2.0% | 11.1% |
| District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3): | 3.7% | 0.7% | 3.7% |

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) | (14,345,707.20) | 441,241,816.59 | 3.3% | Met |
| Second Prior Year (2013-14) | (3,346,356.54) | 470,122,338.01 | 0.7% | Met |
| First Prior Year (2014-15) | 9,399,844.00 | 517,169,975.00 | N/A | Met |
| Budget Year (2015-16) (Information only) | 72,274,895.78 | 555,757,182.00 | | |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

| Fiscal Year | Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column) | | Beginning Fund Balance Variance Level (If overestimated, else N/A) | Status |
|--|--|-----------------------------|--|--------|
| | Original Budget | Estimated/Unaudited Actuals | | |
| Third Prior Year (2012-13) | 83,571,160.88 | 94,219,942.61 | N/A | Met |
| Second Prior Year (2013-14) | 77,701,943.61 | 79,874,235.41 | N/A | Met |
| First Prior Year (2014-15) | 66,868,126.41 | 76,527,878.87 | N/A | Met |
| Budget Year (2015-16) (Information only) | 85,927,722.87 | | | |

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

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Form A, Lines A6 and C4): | 74,863 | 73,740 | 72,634 |
| District's Reserve Standard Percentage Level: | 2% | 2% | 2% |

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): _____

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223) | 0.00 | 0.00 | 0.00 |

10B. Calculating the District's Reserve Standard

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11) | 802,064,277.00 | 831,051,488.00 | 867,315,338.00 |
| 2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2) | 802,064,277.00 | 831,051,488.00 | 867,315,338.00 |
| 4. Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 16,041,285.54 | 16,621,029.76 | 17,346,306.76 |
| 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) | 16,041,285.54 | 16,621,029.76 | 17,346,306.76 |

10C. Calculating the District's Budgeted Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4): | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a) | 0.00 | | |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b) | 16,041,286.00 | 16,621,030.00 | 17,346,307.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c) | 72,597,914.65 | 79,335,582.65 | 84,130,907.65 |
| 4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d) | (0.50) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a) | 0.00 | | |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b) | 0.00 | | |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c) | 0.00 | | |
| 8. District's Budgeted Reserve Amount (Lines C1 thru C7) | 88,639,200.15 | 95,956,612.65 | 101,477,214.65 |
| 9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 11.05% | 11.55% | 11.70% |
| District's Reserve Standard (Section 10B, Line 7): | 16,041,285.54 | 16,621,029.76 | 17,346,306.76 |
| 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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Projection | Amount of Change | Percent Change | Status |
|---|------------------|------------------|----------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | |
| First Prior Year (2014-15) | (89,793,098.00) | | | |
| Budget Year (2015-16) | (106,805,588.00) | 17,012,490.00 | 18.9% | Not Met |
| 1st Subsequent Year (2016-17) | (112,022,130.00) | 5,216,542.00 | 4.9% | Met |
| 2nd Subsequent Year (2017-18) | (117,229,245.00) | 5,207,115.00 | 4.6% | Met |
| 1b. Transfers In, General Fund * | | | | |
| First Prior Year (2014-15) | 0.00 | | | |
| Budget Year (2015-16) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2016-17) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2017-18) | 0.00 | 0.00 | 0.0% | Met |
| 1c. Transfers Out, General Fund * | | | | |
| First Prior Year (2014-15) | 6,319,490.00 | | | |
| Budget Year (2015-16) | 4,125,000.00 | (2,194,490.00) | -34.7% | Not Met |
| 1st Subsequent Year (2016-17) | 4,125,000.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2017-18) | 4,125,000.00 | 0.00 | 0.0% | Met |

1d. Impact of Capital Projects
Do you have any capital projects that may impact the general fund operational budget? 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) Routine Restricted Maintenance contribution requirement changes from 1% to 3% starting in 15-16 and stays at the 3% level for future years.

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)

In 14-15, transferred one time monies to Fund 17. This is not projected in future years.

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 commitments* 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.

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

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

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

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

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

| Type of Commitment | # of Years Remaining | SACS Fund and Object Codes Used For: | | Principal Balance as of July 1, 2015 |
|-------------------------------|----------------------|--------------------------------------|-----------------------------|--------------------------------------|
| | | Funding Sources (Revenues) | Debt Service (Expenditures) | |
| Capital Leases | 0 | General Fund | | 2,217 |
| Certificates of Participation | | | | |
| General Obligation Bonds | 20 | County Property Tax | County Treasurer | 822,559,100 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 1 | General Fund | | 10,500,000 |

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | Principal Balance as of July 1, 2015 |
|--------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 833,061,317 |

| 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 | 89,375 | 2,217 | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | 25,140,000 | 19,590,000 | 21,845,000 | 24,670,000 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | 8,098,246 | 8,000,000 | 8,000,000 | 8,000,000 |

Other Long-term Commitments (continued):

| Type of Commitment | 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) |
|--|---|--|--|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 33,327,621 | 27,592,217 | 29,845,000 | 32,670,000 |
| Has total annual payment increased over prior year (2014-15)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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:

Medical benefits are offered to retirees until age 65 or 67 depending on classification. Eligibility also depends on age and years of service.

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

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

| Self-Insurance Fund | Governmental Fund |
|---------------------|-------------------|
| 5,346,260 | 0 |

4. OPEB Liabilities

| | |
|---|----------------|
| a. OPEB actuarial accrued liability (AAL) | 282,468,000.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 282,468,000.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation | Jul 01, 2013 |

5. OPEB Contributions

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method | 21,682,000.00 | 21,682,000.00 | 21,682,000.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) | 12,101,560.00 | 12,000,000.00 | 12,000,000.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | 12,000,000.00 | 12,000,000.00 | 12,000,000.00 |
| d. Number of retirees receiving OPEB benefits | 860 | 860 | 860 |

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

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

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

| |
|-----|
| Yes |
|-----|

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

The district has self insurance programs for health and welfare, property and liability and workers' compensation. Health and welfare rates are determined through an actuarial study done yearly and are funded through payroll system charges. Property and liability is funded from a contribution from unrestricted general fund based on actuarial study done yearly. Workers' compensation is collected through payroll charges with the rate based on a yearly actuarial study. the Self-Insurance Retentuin (SIR) claim is \$500,000 and the SIR for property and liability is \$250,000.

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

| |
|---------------|
| 34,118,299.00 |
| 0.00 |

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| a. Required contribution (funding) for self-insurance programs | 0.00 | 0.00 | 0.00 |
| b. Amount contributed (funded) for self-insurance programs | 0.00 | 0.00 | 0.00 |

S8. Status of Labor Agreements

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

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

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

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

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

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

| | Prior Year (2nd Interim) (2014-15) | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 3,445.0 | 3,528.0 | 3,528.0 | 3,528.0 |

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

One Year Agreement

Total cost of salary settlement

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

% change in salary schedule from prior year or

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

Multiyear Agreement

Total cost of salary settlement

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

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

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 3,319,708

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

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

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| | No | No | No |
| | 67,500,000 | 73,370,000 | 79,000,000 |
| | 100.0% | 100.0% | 100.0% |
| | 2.3% | 8.7% | 7.7% |

Certificated (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

Certificated (Non-management) Step and Column Adjustments

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| | Yes | Yes | Yes |
| | 3,319,708 | 3,319,708 | 3,319,708 |
| | 0.0% | 0.0% | 0.0% |

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

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

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

Certificated (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) (2014-15) | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 1,668.0 | 1,708.0 | 1,708.0 | 1,708.0 |

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

No

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:

2b. Per Government Code Section 3547.5(b), was the agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the agreement?
If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

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

One Year Agreement

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year | | | |

or

Multiyear Agreement

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| Total cost of salary settlement | | | |
| % change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

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

Negotiations Not Settled

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

860,750

7. Amount included for any tentative salary schedule increases

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

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|--------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 32,700,000 | 35,500,000 | 38,300,000 |
| 3. Percent of H&W cost paid by employer | 100.0% | 100.0% | 100.0% |
| 4. Percent projected change in H&W cost over prior year | 2.3% | 8.7% | 7.7% |

Classified (Non-management) Prior Year Settlements

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

Classified (Non-management) Step and Column Adjustments

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 1,300,000 | 1,300,000 | 1,300,000 |
| 3. Percent change in step & column over prior year | 0.0% | 0.0% | 0.0% |

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

| | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|---|--------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the budget and MYPs? | Yes | Yes | Yes |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs? | Yes | Yes | Yes |

Classified (Non-management) - Other

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

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

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

| | Prior Year (2nd Interim) (2014-15) | Budget Year (2015-16) | 1st Subsequent Year (2016-17) | 2nd Subsequent Year (2017-18) |
|--|---------------------------------------|--------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 737.0 | 735.0 | 735.0 | 735.0 |

Management/Supervisor/Confidential Salary and Benefit Negotiations

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

n/a

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:

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

Negotiations Not Settled

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

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?

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

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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?

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A9 - Yumi Takahashi new CBFO October 2014.

End of School District Budget Criteria and Standards Review

**2015-2016 Adopted Budget
Long Beach Unified School District**

Reasons for Assigned and Unassigned Ending Fund Balances Above the State Recommended Level

| | 2015-2016 | 2016-2017 | 2017-2018 |
|--|---------------------|-----------|-----------|
| | Dollars in millions | | |
| Budgeted Ending Fund Balance | | | |
| Unassigned and Assigned Unrestricted General Fund | \$ 72.6 | \$ 79.3 | \$ 84.1 |
| Special Reserve Fund for Other than Capital Outlay Projects | \$ 8.7 | \$ 8.7 | \$ 8.7 |
| Combined Total | \$ 81.3 | \$ 88.0 | \$ 92.8 |
| | | | |
| 2% Reserve Requirement | \$ 16.0 | \$ 16.6 | \$ 17.3 |
| | | | |
| Difference between Ending Fund Balance and Reserve Requirement | \$ 65.3 | \$ 71.4 | \$ 75.5 |

Reasons for Reserve being greater than the minimum

State revenues are not guaranteed - the Gap Funding percentages may be lower than current estimates

Increases in salaries and benefits are not budgeted until formally agreed upon with collective bargaining units. No negotiations have been completed for the 2015-2016 fiscal year.

A decrease in attendance percentages could significantly affect reserves.

Enrollment and related salaries could vary from estimated levels.

Special Education costs could vary based on the level of services required compared to prior years.

Education Code Section 42127(a)(2)(B) requires a statement of the reasons that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year identified in the budget.

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
(name continued) _____

CDS #: 19-64725-0127506

Charter Approving Entity: Long Beach Unified

County: Los Angeles

Charter #: 1504

Budgeting Period: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

| Description | Object Code | Est. Actuals Prior Year | Current Budget Year | | Total |
|---|-----------------|----------------------------|---------------------|------------|--------------|
| | | | Unrest. | Rest. | |
| A. REVENUES | | | | | |
| 1. Revenue Limit Sources | | | | | |
| State Aid - Current Year | 8011 | 585,122.25 | 815,846.27 | | 815,846.27 |
| Education Protection Account State Aid - Current Year | 8012 | 21,428.00 | | 187,515.64 | 187,515.64 |
| State Aid - Prior Years | 8019 | -446.00 | | | 0.00 |
| Tax Relief Subventions (for rev. limit funded schools) | 8020-8039 | | | | 0.00 |
| County and District Taxes (for rev. limit funded schools) | 8040-8079 | | | | 0.00 |
| Miscellaneous Funds (for rev. limit funded schools) | 8080-8089 | | | | 0.00 |
| Revenue Limit Transfers (for rev. limit funded schools): | | | | | |
| PERS Reduction Transfer | 8092 | | | | 0.00 |
| Charter Schools Funding in Lieu of Property Taxes | 8096 | 111,082.75 | 170,201.09 | | 170,201.09 |
| Other Revenue Limit Transfers | 8091, 8097 | | | | 0.00 |
| Total, Revenue Limit Sources | | 717,187.00 | 986,047.36 | 187,515.64 | 1,173,563.00 |
| 2. Federal Revenues | | | | | |
| No Child Left Behind | 8290 | | | | 0.00 |
| Special Education - Federal | 8181, 8182 | | | | 0.00 |
| Child Nutrition - Federal | 8220 | | | | 0.00 |
| Other Federal Revenues | 8110, 8260-8299 | 169,530.00 | | | 0.00 |
| Total, Federal Revenues | | 169,530.00 | 0.00 | 0.00 | 0.00 |
| 3. Other State Revenues | | | | | |
| Charter Categorical Block Grant (8480 N/A per SBX3 - 4) | N/A | | | | 0.00 |
| Special Education - State | StateRevSE | | | | 0.00 |
| All Other State Revenues | StateRevAO | 21,308.68 | 21,009.20 | 5,584.72 | 26,593.92 |
| Total, Other State Revenues | | 21,308.68 | 21,009.20 | 5,584.72 | 26,593.92 |
| 4. Other Local Revenues | | | | | |
| All Other Local Revenues | LocalRevAO | 217,023.43 | | | 0.00 |
| Total, Local Revenues | | 217,023.43 | 0.00 | 0.00 | 0.00 |
| 5. TOTAL REVENUES | | | | | |
| | | 1,125,049.11 | 1,007,056.56 | 193,100.36 | 1,200,156.92 |
| B. EXPENDITURES | | | | | |
| 1. Certificated Salaries | | | | | |
| Certificated Teachers' Salaries | 1100 | 301,883.42 | 181,194.94 | 208,605.64 | 389,800.58 |
| Certificated Pupil Support Salaries | 1200 | | 52,000.00 | | 52,000.00 |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 132,765.00 | 126,068.00 | 20,068.00 | 146,136.00 |
| Other Certificated Salaries | 1900 | | | | 0.00 |
| Total, Certificated Salaries | | 434,648.42 | 359,262.94 | 228,673.64 | 587,936.58 |
| 2. Non-certificated Salaries | | | | | |
| Non-certificated Instructional Aides' Salaries | 2100 | 5,460.00 | 7,796.88 | | 7,796.88 |
| Non-certificated Support Salaries | 2200 | | | | 0.00 |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | | | | 0.00 |
| Clerical and Office Salaries | 2400 | 19,750.00 | 15,605.80 | 9,272.00 | 24,877.80 |
| Other Non-certificated Salaries | 2900 | | | | 0.00 |
| Total, Non-certificated Salaries | | 25,210.00 | 23,402.68 | 9,272.00 | 32,674.68 |

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
(name continued) _____

| Description | Object Code | Est. Actuals Prior Year | Current Budget Year | | Total |
|--|-------------|----------------------------|---------------------|-------------|--------------|
| | | | Unrest. | Rest. | |
| 3. Employee Benefits | | | | | |
| STRS | 3101-3102 | 37,374.38 | 61,610.25 | | 61,610.25 |
| PERS | 3201-3202 | | | | 0.00 |
| OASDI / Medicare / Alternative | 3301-3302 | 9,084.44 | 11,877.18 | | 11,877.18 |
| Health and Welfare Benefits | 3401-3402 | 39,600.00 | 78,408.00 | | 78,408.00 |
| Unemployment Insurance | 3501-3502 | 5,058.44 | 11,791.61 | | 11,791.61 |
| Workers' Compensation Insurance | 3601-3602 | 6,770.00 | 15,515.28 | | 15,515.28 |
| OPEB, Allocated | 3701-3702 | | | | 0.00 |
| OPEB, Active Employees | 3751-3752 | | | | 0.00 |
| PERS Reduction (for revenue limit funded schools) | 3801-3802 | | | | 0.00 |
| Other Employee Benefits | 3901-3902 | | | | 0.00 |
| Total, Employee Benefits | | 97,687.27 | 179,292.32 | 0.00 | 179,292.32 |
| 4. Books and Supplies | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 25,000.00 | 3,000.00 | | 3,000.00 |
| Books and Other Reference Materials | 4200 | 8,000.00 | 1,000.00 | | 1,000.00 |
| Materials and Supplies | 4300 | 18,441.00 | 6,415.28 | 5,584.72 | 12,000.00 |
| Noncapitalized Equipment | 4400 | 109,000.00 | 2,000.00 | | 2,000.00 |
| Food | 4700 | | 1,686.00 | | 1,686.00 |
| Total, Books and Supplies | | 160,441.00 | 14,101.28 | 5,584.72 | 19,686.00 |
| 5. Services and Other Operating Expenditures | | | | | |
| Subagreements for Services | 5100 | | | | 0.00 |
| Travel and Conferences | 5200 | 3,000.00 | 3,000.00 | | 3,000.00 |
| Dues and Memberships | 5300 | 1,040.00 | 1,300.00 | | 1,300.00 |
| Insurance | 5400 | 12,000.00 | 13,200.00 | | 13,200.00 |
| Operations and Housekeeping Services | 5500 | 14,539.00 | 19,142.00 | | 19,142.00 |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 82,900.00 | 72,893.00 | 15,712.00 | 88,605.00 |
| Professional/Consulting Services & Operating Expend. | 5800 | 261,237.39 | 233,175.91 | 69,796.00 | 302,971.91 |
| Communications | 5900 | 5,511.00 | 2,000.00 | | 2,000.00 |
| Total, Services and Other Operating Expenditures | | 380,227.39 | 344,710.91 | 85,508.00 | 430,218.91 |
| 6. Capital Outlay (Objects 6100-6170, 6200-6500 - modified accrual basis) | | | | | |
| Sites and Improvements of Sites | 6100-6170 | | | | 0.00 |
| Buildings and Improvements of Buildings | 6200 | | | | 0.00 |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | | | | 0.00 |
| Equipment | 6400 | | | | 0.00 |
| Equipment Replacement | 6500 | | | | 0.00 |
| Depreciation Expense (for full accrual basis only) | 6900 | 8,474.20 | 8,474.20 | | 8,474.20 |
| Total, Capital Outlay | | 8,474.20 | 8,474.20 | 0.00 | 8,474.20 |
| 7. Other Outgo | | | | | |
| Tuition to Other Schools | 7110-7143 | | | | 0.00 |
| Transfers of Pass-through Revenues to Other LEAs | 7211-7213 | | | | 0.00 |
| Transfers of Apportionments to Other LEAs - Spec. Ed. | 7221-7223SE | | | | 0.00 |
| Transfers of Apportionments to Other LEAs - All Other | 7221-7223AO | | | | 0.00 |
| All Other Transfers | 7281-7299 | | | | 0.00 |
| Debt Service: | | | | | |
| Interest | 7438 | | | | 0.00 |
| Principal | 7439 | | | | 0.00 |
| Total, Other Outgo | | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL EXPENDITURES | | 1,108,888.28 | 929,154.33 | 329,088.35 | 1,258,192.88 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | 18,180.63 | 77,902.23 | -135,908.00 | -56,035.77 |

**CHARTER SCHOOL
BUDGET REPORT - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
(name continued) _____

| Description | Object Code | Est. Actuals Prior Year | Current Budget Year | | Total |
|---|-------------|----------------------------|---------------------|-------------|------------|
| | | | Unrest. | Rest. | |
| D. OTHER FINANCING SOURCES / USES | | | | | |
| 1. Other Sources | 8930-8979 | | | | 0.00 |
| 2. Less: Other Uses | 7630-7699 | | | | 0.00 |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999 | | | | 0.00 |
| 4. TOTAL OTHER FINANCING SOURCES / USES | | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | |
| | | 18,160.83 | 77,902.23 | -135,938.00 | -58,095.77 |
| F. FUND BALANCE, RESERVES | | | | | |
| 1. Beginning Fund Balance | | | | | |
| a. As of July 1 | 9791 | 414,150.88 | 262,403.70 | 135,938.00 | 398,341.70 |
| b. Adjustments to Beginning Balance | 9793, 9795 | -33,970.01 | | | 0.00 |
| c. Adjusted Beginning Balance | | 380,180.87 | 262,403.70 | 135,938.00 | 398,341.70 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.) | | 398,341.70 | 340,305.99 | 0.00 | 340,305.99 |
| Components of Ending Fund Balance | | | | | |
| a. Nonspendable | | | | | |
| Revolving Cash | 9711 | | | | 0.00 |
| Stores | 9712 | | | | 0.00 |
| Prepaid Expenditures | 9713 | | | | 0.00 |
| All Others | 9719 | | | | 0.00 |
| b. Restricted | 9740 | | | | 0.00 |
| c. Committed | | | | | |
| Stabilization Arrangements | 9750 | | | | 0.00 |
| Other Commitments | 9760 | | | | 0.00 |
| d. Assigned | | | | | |
| Other Assignments | 9780 | | | | 0.00 |
| e. Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | 9789 | 33,206.65 | 37,745.78 | | 37,745.78 |
| Unassigned / Unappropriated Amount | 9790 | 365,135.05 | 302,560.14 | 0.00 | 302,560.14 |

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
 (name continued) _____
 CDS #: 19-64725-0127506
 Charter Approving Entity: Long Beach Unified
 County: Los Angeles
 Charter #: 1504
 Fiscal Year: 2015/16

This charter school uses the following basis of accounting:

- Accrual Basis (Applicable Capital Assets / Interest on Long-Term Debt / Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
 Modified Accrual Basis (Applicable Capital Outlay / Debt Service objects are 8100-8170, 8200-8500, 7438, and 7439)

| Description | Object Code | FY 2015/16 | | | Totals for 2016/17 | Totals for 2017/18 |
|--|------------------|--------------|------------|--------------|--------------------|--------------------|
| | | Unrestricted | Restricted | Total | | |
| A. REVENUES | | | | | | |
| 1. Revenue Limit Sources | | | | | | |
| State Aid - Current Year | 8011 | 815,846.27 | 0.00 | 815,846.27 | 832,688.00 | 863,096.00 |
| Charter Schools Gen. Purpose Entitlement - State Aid | 8015 | 0.00 | 187,515.64 | 187,515.64 | 184,225.89 | 184,225.89 |
| State Aid - Prior Years | 8019 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions (for rev. limit funded schools) | 8020-8039 | 0.00 | 0.00 | 0.00 | | |
| County and District Taxes (for rev. limit funded schools) | 8040-8079 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (for rev. limit funded schools) | 8080-8089 | 0.00 | 0.00 | 0.00 | | |
| Revenue Limit Transfers (for rev. limit funded schools): | | | | | | |
| PERS Reduction Transfer | 8092 | 0.00 | 0.00 | 0.00 | | |
| Charter Schools Funding in Lieu of Property Taxes | 8096 | 170,201.09 | 0.00 | 170,201.09 | 167,215.10 | 167,215.10 |
| Other Revenue Limit Transfers | 8091, 8097 | 0.00 | 0.00 | 0.00 | | |
| Total, Revenue Limit Sources | | 986,047.36 | 187,515.64 | 1,173,563.00 | 1,184,129.00 | 1,214,537.00 |
| 2. Federal Revenues | | | | | | |
| No Child Left Behind | 8290 | 0.00 | 0.00 | 0.00 | | |
| Special Education - Federal | 8181, 8182 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition - Federal | 8220 | 0.00 | 0.00 | 0.00 | | |
| Other Federal Revenues | 8110, 8260-8299 | 0.00 | 0.00 | 0.00 | | |
| Total, Federal Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3. Other State Revenues | | | | | | |
| Charter Categorical Block Grant (8480 N/A thru 2014/15 - SBX3-4) | N/A thru 2014/15 | 0.00 | 0.00 | 0.00 | | |
| Special Education - State | StateRevSE | 0.00 | 0.00 | 0.00 | | |
| All Other State Revenues | StateRevAO | 21,009.20 | 5,584.72 | 26,593.92 | 26,127.36 | 26,127.36 |
| Total, Other State Revenues | | 21,009.20 | 5,584.72 | 26,593.92 | 26,127.36 | 26,127.36 |
| 4. Other Local Revenues | | | | | | |
| All Other Local Revenues | LocalRevAO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total, Local Revenues | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5. TOTAL REVENUES | | | | | | |
| | | 1,007,056.56 | 193,100.36 | 1,200,156.92 | 1,210,256.36 | 1,240,664.36 |
| B. EXPENDITURES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| Certificated Teachers' Salaries | 1100 | 181,194.94 | 208,605.64 | 389,800.58 | 372,708.40 | 379,997.57 |
| Certificated Pupil Support Salaries | 1200 | 52,000.00 | 0.00 | 52,000.00 | | |
| Certificated Supervisors' and Administrators' Salaries | 1300 | 126,068.00 | 20,068.00 | 146,136.00 | 136,474.72 | 137,848.21 |
| Other Certificated Salaries | 1900 | 0.00 | 0.00 | 0.00 | | |
| Total, Certificated Salaries | | 359,262.94 | 228,673.64 | 587,936.58 | 509,183.12 | 517,845.78 |
| 2. Non-certificated Salaries | | | | | | |
| Non-certificated Instructional Aides' Salaries | 2100 | 7,796.88 | 0.00 | 7,796.88 | 7,952.82 | 8,111.87 |
| Non-certificated Support Salaries | 2200 | 0.00 | 0.00 | 0.00 | | |
| Non-certificated Supervisors' and Administrators' Sal. | 2300 | 0.00 | 0.00 | 0.00 | | |
| Clerical and Office Salaries | 2400 | 15,605.80 | 9,272.00 | 24,877.80 | 18,727.20 | 19,101.74 |
| Other Non-certificated Salaries | 2900 | 0.00 | 0.00 | 0.00 | | |
| Total, Non-certificated Salaries | | 23,402.68 | 9,272.00 | 32,674.68 | 26,680.02 | 27,213.62 |

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy

(name continued) _____

| Description | Object Code | FY 2015/16 | | | Totals for 2016/17 | Totals for 2017/18 |
|--|-------------|-------------------|--------------------|---------------------|-----------------------|-----------------------|
| | | Unrestricted | Restricted | Total | | |
| 3. Employee Benefits | | | | | | |
| STRS | 3101-3102 | 61,610.25 | 0.00 | 61,610.25 | 62,294.38 | 72,668.91 |
| PERS | 3201-3202 | 0.00 | 0.00 | 0.00 | | |
| OASDI / Medicare / Alternative | 3301-3302 | 11,877.18 | 0.00 | 11,877.18 | 10,292.01 | 10,474.09 |
| Health and Welfare Benefits | 3401-3402 | 78,408.00 | 0.00 | 78,408.00 | 67,082.40 | 73,790.64 |
| Unemployment Insurance | 3501-3502 | 11,791.61 | 0.00 | 11,791.61 | 10,181.40 | 10,356.13 |
| Workers' Compensation Insurance | 3601-3602 | 15,515.28 | 0.00 | 15,515.28 | 13,396.58 | 13,626.49 |
| OPEB, Allocated | 3701-3702 | 0.00 | 0.00 | 0.00 | | |
| OPEB, Active Employees | 3751-3752 | 0.00 | 0.00 | 0.00 | | |
| PERS Reduction (for revenue limit funded schools) | 3801-3802 | 0.00 | 0.00 | 0.00 | | |
| Other Employee Benefits | 3901-3902 | 0.00 | 0.00 | 0.00 | | |
| Total, Employee Benefits | | 179,202.32 | 0.00 | 179,202.32 | 165,246.77 | 180,916.28 |
| 4. Books and Supplies | | | | | | |
| Approved Textbooks and Core Curricula Materials | 4100 | 3,000.00 | 0.00 | 3,000.00 | 3,060.00 | 3,121.20 |
| Books and Other Reference Materials | 4200 | 1,000.00 | 0.00 | 1,000.00 | 1,020.00 | 1,040.40 |
| Materials and Supplies | 4300 | 6,415.28 | 5,584.72 | 12,000.00 | 12,240.00 | 12,484.80 |
| Noncapitalized Equipment | 4400 | 2,000.00 | 0.00 | 2,000.00 | 2,040.00 | 2,080.80 |
| Food | 4700 | 1,686.00 | 0.00 | 1,686.00 | 1,719.72 | 1,754.11 |
| Total, Books and Supplies | | 14,101.28 | 5,584.72 | 19,686.00 | 20,079.72 | 20,481.31 |
| 5. Services and Other Operating Expenditures | | | | | | |
| Subagreements for Services | 5100 | 0.00 | 0.00 | 0.00 | | |
| Travel and Conferences | 5200 | 3,000.00 | 0.00 | 3,000.00 | 3,060.00 | 3,121.20 |
| Dues and Memberships | 5300 | 1,300.00 | 0.00 | 1,300.00 | 1,750.00 | 1,785.00 |
| Insurance | 5400 | 13,200.00 | 0.00 | 13,200.00 | 14,520.00 | 15,972.00 |
| Operations and Housekeeping Services | 5500 | 19,142.00 | 0.00 | 19,142.00 | 19,700.00 | 20,275.00 |
| Rentals, Leases, Repairs, and Noncap. Improvements | 5600 | 72,893.00 | 15,712.00 | 88,605.00 | 91,245.15 | 93,964.14 |
| Professional/Consulting Services and Operating Expend. | 5800 | 233,175.91 | 69,796.00 | 302,971.91 | 232,492.12 | 239,286.02 |
| Communications | 5900 | 2,000.00 | 0.00 | 2,000.00 | 2,040.00 | 2,080.80 |
| Total, Services and Other Operating Expenditures | | 344,716.91 | 85,508.00 | 430,224.91 | 384,807.27 | 376,484.16 |
| 6. Capital Outlay (Objects 6100-6170, 6200-6500 for mod. accrual basis) | | | | | | |
| Sites and Improvements of Sites | 6100-6170 | 0.00 | 0.00 | 0.00 | | |
| Buildings and Improvements of Buildings | 6200 | 0.00 | 0.00 | 0.00 | | |
| Books and Media for New School Libraries or Major Expansion of School Libraries | 6300 | 0.00 | 0.00 | 0.00 | | |
| Equipment | 6400 | 0.00 | 0.00 | 0.00 | | |
| Equipment Replacement | 6500 | 0.00 | 0.00 | 0.00 | | |
| Depreciation Expense (for full accrual only) | 6900 | 8,474.20 | 0.00 | 8,474.20 | 8,474.20 | 8,474.20 |
| Total, Capital Outlay | | 8,474.20 | 0.00 | 8,474.20 | 8,474.20 | 8,474.20 |
| 7. Other Outgo | | | | | | |
| Tuition to Other Schools | 7110-7143 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Pass-through Revenues to Other LEAs | 7211-7213 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Apportionments to Other LEAs - Spec. Ed. | 7221-7223SE | 0.00 | 0.00 | 0.00 | | |
| Transfers of Apportionments to Other LEAs - All Other | 7221-7223AO | 0.00 | 0.00 | 0.00 | | |
| All Other Transfers | 7281-7299 | 0.00 | 0.00 | 0.00 | | |
| Debt Service: | | | | | | |
| Interest | 7438 | 0.00 | 0.00 | 0.00 | | |
| Principal | 7439 | 0.00 | 0.00 | 0.00 | | |
| Total, Other Outgo | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8. TOTAL EXPENDITURES | | 929,154.33 | 329,036.36 | 1,258,192.69 | 1,092,471.10 | 1,131,415.33 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPEND. BEFORE OTHER FINANCING SOURCES AND USES (A5-B8) | | 77,902.23 | -135,938.00 | -58,035.77 | 117,786.26 | 109,249.03 |

**CHARTER SCHOOL
MULTI-YEAR PROJECTION - ALTERNATIVE FORM**

Charter School Name: Intellectual Virtues Academy
(name continued) _____

| Description | Object Code | FY 2015/16 | | | Totals for 2016/17 | Totals for 2017/18 |
|---|-------------|--------------|-------------|------------|-----------------------|-----------------------|
| | | Unrestricted | Restricted | Total | | |
| D. OTHER FINANCING SOURCES / USES | | | | | | |
| 1. Other Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | | |
| 2. Less: Other Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | | |
| 3. Contributions Between Unrestricted and Restricted Accounts (must net to zero) | 8980-8999 | 0.00 | 0.00 | 0.00 | | |
| 4. TOTAL OTHER FINANCING SOURCES / USES | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | | | | |
| | | 77,902.23 | -135,938.00 | -58,035.77 | 117,785.26 | 109,249.03 |
| F. FUND BALANCE, RESERVES | | | | | | |
| 1. Beginning Fund Balance | | | | | | |
| a. As of July 1 | 9791 | 262,403.70 | 135,938.00 | 398,341.70 | 340,305.93 | 458,091.19 |
| b. Adjustments to Beginning Balance | 9793, 9795 | 0.00 | 0.00 | 0.00 | | |
| c. Adjusted Beginning Balance | | 262,403.70 | 135,938.00 | 398,341.70 | 340,305.93 | 458,091.19 |
| 2. Ending Fund Balance, June 30 (E + F.1.c.) | | 340,305.93 | 0.00 | 340,305.93 | 458,091.19 | 567,340.22 |
| Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | | | | | | |
| Revolving Cash | 9711 | 0.00 | | 0.00 | | |
| Stores | 9712 | 0.00 | 0.00 | 0.00 | | |
| Prepaid Expenditures | 9713 | 0.00 | 0.00 | 0.00 | | |
| All Others | 9719 | 0.00 | 0.00 | 0.00 | | |
| b. Restricted | | | | | | |
| | 9740 | | 0.00 | 0.00 | | |
| c. Committed | | | | | | |
| Stabilization Arrangements | 9760 | 0.00 | | 0.00 | | |
| Other Commitments | 9760 | 0.00 | | 0.00 | | |
| d. Assigned | | | | | | |
| Other Assignments | 9780 | 0.00 | | 0.00 | | |
| e. Unassigned/Unappropriated | | | | | | |
| Reserve for Economic Uncertainties | 9789 | 37,745.78 | 0.00 | 37,745.78 | 32,774.13 | 33,942.46 |
| Undesignated / Unappropriated Amount | 9790 | 302,560.14 | 0.00 | 302,560.14 | 425,317.05 | 533,397.76 |

School Name:
Operating Years:
Time Period:

Clear Passage Educational Center
Startup - Year 5
2015-2020

COLA(SALARIES) 2.0%

| Object Code | Description | Startup | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|---------------------|--|-----------|------------|------------|------------|--------------|--------------|
| ASSUMPTIONS | | | | | | | |
| | Enrollment | | 75 | 100 | 125 | 160 | 175 |
| | Average Daily Attendance (80%) | | 60.00 | 80.00 | 100.00 | 120.00 | 140.00 |
| | Free and Reduced Price Meals % | | 81.7% | 81.7% | 81.7% | 81.7% | 81.7% |
| | Special Education Encroachment Rate | | \$ 596.33 | \$ 596.33 | \$ 596.33 | \$ 596.33 | \$ 596.33 |
| | LCFF Funding Per ADA (See LCFF Calculator for Details) | | \$ 8,056 | \$ 8,400 | \$ 8,794 | \$ 8,836 | \$ 8,882 |
| REVENUES | | | | | | | |
| 6015 | LCFF State revenues | | | | | | |
| | General Purpose Enrollment Block Grant | 2013-2014 | | | | | |
| | Grades K - 3 | | | | | | |
| | Grades 4 - 6 | | | | | | |
| | Grades 7 - 8 | | | | | | |
| | Grades 9 - 12 | | | | | | |
| | LCFF State revenues | | \$ 471,330 | \$ 524,433 | \$ 666,249 | \$ 827,467 | \$ 970,416 |
| | Education Protection Act | | \$ 12,000 | \$ 147,591 | \$ 193,130 | \$ 232,873 | \$ 273,103 |
| | LCFF State revenues (including EPA) | | \$ 483,330 | \$ 672,024 | \$ 879,379 | \$ 1,060,340 | \$ 1,243,519 |
| | Federal Revenues | | | | | | |
| 8290 | No Child Left Behind (Title I) | | \$ 26,471 | \$ 26,471 | \$ 26,471 | \$ 26,471 | \$ 26,471 |
| 8110 | CDE PCS Grant | | \$ 117,500 | \$ 100,000 | \$ - | \$ - | \$ - |
| 8190 | EESA/Math & Science | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8220 | Child Nutrition - Federal | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8260-8299 | Other Federal Revenues | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total, Federal Revenues | | \$ 157,500 | \$ 146,471 | \$ 26,471 | \$ 26,471 | \$ 26,471 |
| | Other State Revenue | | | | | | |
| 8321 | Special Education | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8555 | State Lottery | \$ -162 | \$ 9,720 | \$ 13,219 | \$ 16,854 | \$ 20,680 | \$ 24,560 |
| 8545 | SB 740 Facility Grant (see facilities tab) | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Mandate Block Grant K-3 | 14 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Mandate Block Grant 9-12 | 542 | \$ 2,520 | \$ 2,520 | \$ 3,380 | \$ 4,200 | \$ 5,040 |
| 8535 | All Other State Revenues | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total, Other State Revenues | | \$ 12,240 | \$ 15,739 | \$ 20,214 | \$ 24,830 | \$ 29,590 |
| | Other Local Revenue | | | | | | |
| 8600 | Transfers from Sponsoring LEA | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8660 | Interest | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8699 | Fundraising | | \$ 500 | \$ 25,000 | \$ 30,000 | \$ 40,000 | \$ 50,000 |
| 8700 | Other Grants | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8710 | All Other Local Revenues | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 8979 | Loan Financing (e.g. Charter School Revolving Loan) | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total, Local Revenues | | \$ 500 | \$ 25,000 | \$ 30,000 | \$ 50,000 | \$ 50,000 |
| | TOTAL REVENUES | | \$ 156,000 | \$ 684,561 | \$ 844,234 | \$ 1,161,540 | \$ 1,349,579 |
| EXPENDITURES | | | | | | | |
| | Certificated Salaries | | | | | | |
| 1100 | Teacher Salaries | | \$ 84,000 | \$ 127,680 | \$ 172,294 | \$ 259,678 | \$ 306,872 |
| 1170 | Substitute Teacher Salaries (4% of Teacher Salaries) | | \$ 3,380 | \$ 5,107 | \$ 6,669 | \$ 10,387 | \$ 12,275 |
| 1200 | Certificated Pupil Support/Teacher Aide Salaries | | \$ 40,000 | \$ 40,800 | \$ 41,616 | \$ 42,448 | \$ 43,297 |
| 1300 | Certificated Supervisor and Administrator Salaries | | \$ 50,000 | \$ 51,000 | \$ 52,020 | \$ 53,050 | \$ 54,122 |
| 1900 | Other Certificated Salaries | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total, Certificated Salaries | | \$ 177,360 | \$ 224,587 | \$ 272,759 | \$ 365,574 | \$ 416,566 |
| | Classified (non-certificated) Salaries | | | | | | |
| 2100 | Instructional Aide Salaries | | \$ - | \$ - | \$ - | \$ - | \$ - |
| 2200 | Non-certificated Support Salaries (Part-Time) | | \$ 15,000 | \$ 15,300 | \$ 15,600 | \$ 15,916 | \$ 16,236 |
| 2300 | Non-certificated Supervisor and Administrator Salaries | | \$ 37,125 | \$ 50,000 | \$ 51,000 | \$ 52,020 | \$ 53,122 |
| 2400 | Clerical and Office Salaries | | \$ 20,625 | \$ 35,000 | \$ 35,700 | \$ 36,414 | \$ 37,142 |
| 2900 | Other Non-certificated Salaries (IT support, etc.) | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total, Non-certificated Salaries | | \$ 57,750 | \$ 100,000 | \$ 102,000 | \$ 104,340 | \$ 106,121 |
| | Employee Benefits | | | | | | |
| 3101-3302 | STRS/PERS/OASDI/Medicare (10.73%-STRS) | | \$ 29,252 | \$ 39,313 | \$ 51,273 | \$ 72,935 | \$ 89,844 |
| 3401-3402 | Health and Welfare Benefits | 7,400 | \$ 44,400 | \$ 54,390 | \$ 65,268 | \$ 86,864 | \$ 98,942 |
| 3501-3502 | Unemployment Insurance | 0.05% | \$ 193 | \$ 163 | \$ 189 | \$ 236 | \$ 262 |
| 3601-3802 | Workers' Compensation Insurance | 2.00% | \$ 5,547 | \$ 6,532 | \$ 7,536 | \$ 9,434 | \$ 10,486 |
| 3701-3702 | Other Retiree Benefits | 8,000% | \$ 6,800 | \$ 6,936 | \$ 7,075 | \$ 7,216 | \$ 7,361 |
| 3901-3902 | Other Employee Benefits | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total, Employee Benefits | | \$ 86,138 | \$ 107,334 | \$ 131,340 | \$ 176,485 | \$ 206,905 |
| | Books and Supplies | | | | | | |
| 4100 | Approved Textbooks and Core Curricula M | | \$ 28,000 | \$ 21,750 | \$ 28,250 | \$ 37,500 | \$ 44,000 |
| 4200 | Books and Other Reference Materials | | \$ 3,750 | \$ 5,000 | \$ 6,250 | \$ 7,500 | \$ 8,750 |
| 4300 | Materials and Supplies | | \$ 1,000 | \$ 3,750 | \$ 5,000 | \$ 6,250 | \$ 7,500 |
| 4400 | Non-capitalized Equipment (computers, printers, servers) | | \$ - | \$ 30,490 | \$ 14,100 | \$ 15,625 | \$ 22,150 |
| 4700 | Food | | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Total, Books and Supplies | | \$ 1,000 | \$ 65,950 | \$ 45,850 | \$ 56,375 | \$ 74,650 |
| | Services and Other Operating Expenditures | | | | | | |
| 5200 | Travel and Conferences | | \$ 970 | \$ 3,600 | \$ 4,200 | \$ 4,800 | \$ 6,000 |
| 5300 | Dues and Memberships | | \$ 150 | \$ 975 | \$ 1,150 | \$ 1,325 | \$ 1,675 |

School Name:
 Operating Years:
 Time Period:

Clear Passage Educational Center
 Startup - Year 5
 2015-2020

| | |
|----------------|------|
| COLA(SALARIES) | 2.0% |
|----------------|------|

| Object Code | Description | Startup | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 |
|-------------|---|---------------------|--------------------|--------------------|--------------------|---------------------|---------------------|
| 5400 | Insurance | \$ 7,820 | \$ 9,375 | \$ 10,000 | \$ 10,825 | \$ 11,250 | \$ 11,875 |
| 5500 | Utilities and Housekeeping Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 5600 | Rentals, Leases, Repairs, and Noncap. Improvements | \$ 23,000 | \$ 64,000 | \$ 64,500 | \$ 65,000 | \$ 65,500 | \$ 66,000 |
| 5800 | Professional/Consulting Services and Operating Expand. | \$ 51,500 | \$ 80,225 | \$ 98,000 | \$ 113,825 | \$ 145,450 | \$ 192,375 |
| 5900 | Communications (Phones, ISP, Internet) | \$ 500 | \$ 1,808 | \$ 2,180 | \$ 2,553 | \$ 2,925 | \$ 3,298 |
| | Total, Services/Other Operating | \$ 83,940.00 | \$ 158,983 | \$ 180,030 | \$ 198,228 | \$ 232,625 | \$ 281,822 |
| | Capital Outlay | | | | | | |
| 6100-6170 | Land and Land Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6200 | Buildings and Improvements of Buildings | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6300 | Books and Media for New Libraries | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6400 | Equipment (computers, servers, etc. over \$5,000) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 6490 | Furniture | \$ 12,700 | \$ - | \$ 2,250 | \$ 2,125 | \$ 3,250 | \$ 2,125 |
| 6500 | Equipment Replacement | \$ - | \$ - | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 |
| | Total, Capital Outlay | \$ 12,700 | \$ - | \$ 3,250 | \$ 3,125 | \$ 4,250 | \$ 3,125 |
| | Other Outgo | | | | | | |
| 7110-7143 | Tuition to Other Schools | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7221-7223SE | Transfers of Apportionment to Other LEAs (except SPED) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7221 | Transfers of Apportionment to LEAs (Special Ed) | \$ 35,780 | \$ 47,705 | \$ 59,833 | \$ 71,560 | \$ 83,466 | \$ 95,921 |
| 7221-7223AO | All Other Transfers of Apportionments to Other LEAs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7281 | All Other Transfers | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7350 | District Oversight (currently set to 1.00%) | \$ 4,833 | \$ 6,720 | \$ 8,794 | \$ 10,603 | \$ 12,435 | \$ 14,288 |
| 7430 | Loan Repayment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7438 | Debt Interest | \$ - | \$ 2,500 | \$ 1,875 | \$ 1,250 | \$ 625 | \$ - |
| | Total, Other Outgo | \$ - | \$ 43,113 | \$ 56,302 | \$ 69,677 | \$ 82,788 | \$ 95,921 |
| | TOTAL EXPENDITURES | \$ 155,390 | \$ 632,544 | \$ 719,352 | \$ 835,544 | \$ 1,041,493 | \$ 1,290,758 |
| | Cash Reserve Requirement (Greater of 55% or 5% Operating Exp) | \$ - | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 60,038 |
| | Excess of Revenues over Expenditures | \$ 2,610 | \$ 31,997 | \$ 124,881 | \$ 130,521 | \$ 120,148 | \$ 148,821 |
| | Beginning Cash Balance | \$ - | \$ 252,610 | \$ 142,850 | \$ 161,597 | \$ 215,793 | \$ 254,347 |
| | Previous year accruals | \$ - | \$ - | \$ 79,457 | \$ 122,891 | \$ 136,716 | \$ 155,811 |
| | Current year accruals | \$ (79,457) | \$ (122,891) | \$ (136,716) | \$ (155,811) | \$ (179,239) | \$ (179,239) |
| | Charter School Revolving Loan Fund | \$ 250,000 | \$ (62,500) | \$ (62,500) | \$ (62,500) | \$ (62,500) | \$ - |
| | Net Cash Balance (With Reserves) | \$ 252,610 | \$ 142,660 | \$ 161,597 | \$ 215,793 | \$ 264,347 | \$ 379,740 |
| | Less Reserve Total | \$ - | \$ (55,000) | \$ (55,000) | \$ (55,000) | \$ (55,000) | \$ (60,038) |
| | Total Cash Balance (Excluding Reserves) | \$ 252,610 | \$ 87,660 | \$ 106,597 | \$ 160,793 | \$ 199,347 | \$ 319,702 |

CASH FLOW PROJECTION
School Name: Clear Passage Educational Center
Operating Years: Year 1 - Year 5
Time Period: 2015-2020

| Year 1 of Operations (2015-16) | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total Received in Current Year | Accrued, But Deferred | Total Earned in Current Year |
|--|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|------------|--------------------------------|-----------------------|------------------------------|
| REVENUE | \$ 292,610 | \$ 290,381 | \$ 192,073 | \$ 128,243 | \$ 237,685 | \$ 167,260 | \$ 110,676 | \$ 165,086 | \$ 112,052 | \$ 105,742 | \$ 126,862 | \$ 127,114 | \$ 9,000 | \$ 3,000 | \$ 12,000 |
| Revenue Limit Sources | | | | | | | | | | | | | | | |
| Educational Foundation Account | | | | 3,000 | | | | | | | | | | | |
| Special Purpose Enrollment Block Grant - State Aid Portion | | | | | | | | | | | | | | | |
| Special Purpose Enrollment - Local Revenue (in lieu of Property Tax) | \$ 2,100 | \$ 6,200 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 37,770 | \$ 37,770 | \$ 419,663 |
| Revenue Received from Prior Year | | | | | | | | | | | | | | | |
| Operating - State Aid Portion | | | | | | | | | | | | | | | |
| Revenue Received from Prior Year | | | | | | | | | | | | | | | |
| Operating - Local Revenue | | | | | | | | | | | | | | | |
| Federal Revenue | | | | | | | | | | | | | | | |
| Child Nutrition | | | | | | | | | | | | | | | |
| CIDE PDS Grant | | | | | | | | | | | | | | | |
| Other Federal Revenue | | | | | | | | | | | | | | | |
| Other State Revenue | | | | | | | | | | | | | | | |
| Special Education Local Plan Area (SELPA) | | | | | | | | | | | | | | | |
| Service Fee (Budgetary) | | | | | | | | | | | | | | | |
| All Other State Revenues | | | | | | | | | | | | | | | |
| Other Local Revenue | | | | | | | | | | | | | | | |
| Transfers from LEAS | | | | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | | | | |
| Expenditure (\$25,000.00 in budget) | | | | | | | | | | | | | | | |
| Grants (\$300,000 in budget) | | | | | | | | | | | | | | | |
| All Other Local Revenue (\$500.00 in budget) | | | | | | | | | | | | | | | |
| Loan Financing/Receivable Financing | | | | | | | | | | | | | | | |
| TOTAL REVENUE | \$ 3,160 | \$ 6,200 | \$ 4,133 | \$ 191,784 | \$ 4,133 | \$ 4,133 | \$ 112,048 | \$ 7,238 | \$ 64,822 | \$ 73,161 | \$ 64,622 | \$ 66,906 | \$ 84,672 | \$ 79,895 | \$ 664,541 |
| DISBURSEMENTS | | | | | | | | | | | | | | | |
| 1000 Certificated Salaries | \$ 4,167 | \$ 7,803 | \$ 16,539 | \$ 16,539 | \$ 16,539 | \$ 16,539 | \$ 16,539 | \$ 16,539 | \$ 16,539 | \$ 16,539 | \$ 16,539 | \$ 16,539 | \$ 177,868 | \$ 177,868 | \$ 1,778,680 |
| 2000 Classified Salaries | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 8,333 | \$ 100,000 | \$ 100,000 | \$ 1,000,000 |
| 3000 Employee Benefits | \$ 3,882 | \$ 9,011 | \$ 7,724 | \$ 7,724 | \$ 7,724 | \$ 7,724 | \$ 7,724 | \$ 7,724 | \$ 7,724 | \$ 7,724 | \$ 7,724 | \$ 7,724 | \$ 88,138 | \$ 88,138 | \$ 881,380 |
| 4000 Books and Supplies | \$ - | \$ - | \$ 9,893 | \$ 9,893 | \$ 16,488 | \$ 2,748 | \$ 2,748 | \$ 9,893 | \$ 2,748 | \$ 2,748 | \$ 2,748 | \$ 2,748 | \$ 65,560 | \$ 65,560 | \$ 655,560 |
| 5000 Services and Other Operating Expenses | \$ 8,668 | \$ 8,668 | \$ 14,265 | \$ 14,265 | \$ 14,265 | \$ 14,265 | \$ 14,265 | \$ 14,265 | \$ 14,265 | \$ 14,265 | \$ 14,265 | \$ 14,265 | \$ 169,583 | \$ 169,583 | \$ 1,695,830 |
| 6000 Capital Outlay | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 7000 Other Charge | \$ 202 | \$ 980 | \$ 792 | \$ 792 | \$ 792 | \$ 792 | \$ 792 | \$ 792 | \$ 792 | \$ 792 | \$ 792 | \$ 792 | \$ 3,760 | \$ 3,760 | \$ 37,600 |
| 2000 Short Term Loan Retirement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 25,228 | \$ 34,991 | \$ 57,547 | \$ 71,976 | \$ 84,142 | \$ 60,402 | \$ 57,120 | \$ 80,287 | \$ 60,541 | \$ 53,542 | \$ 63,370 | \$ 63,370 | \$ 832,136 | \$ 408 | \$ 632,544 |
| REVENUE LESS EXPENDITURES | \$ (22,068) | \$ (28,791) | \$ (53,413) | \$ (19,192) | \$ (80,009) | \$ (46,269) | \$ (45,472) | \$ (43,049) | \$ (6,319) | \$ 20,119 | \$ 1,252 | \$ 15,537 | \$ (47,460) | \$ 79,487 | \$ 31,987 |
| Previous Year Reserves | | | | | | | | | | | | | | | |
| Charter School Revolving Loan Fund | | | | | | | | | | | | | | | |
| CASH BALANCE (Including Reserves) | \$ 230,341 | \$ 192,073 | \$ 138,243 | \$ 237,685 | \$ 197,260 | \$ 110,676 | \$ 185,086 | \$ 112,052 | \$ 105,742 | \$ 126,862 | \$ 127,114 | \$ 142,850 | \$ 55,000 | \$ 55,000 | \$ 65,000 |
| Less: Reserve Requirement | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 |
| CASH BALANCE (Excluding Reserves) | \$ 175,341 | \$ 137,073 | \$ 83,243 | \$ 182,685 | \$ 142,260 | \$ 55,676 | \$ 130,086 | \$ 57,052 | \$ 50,742 | \$ 71,862 | \$ 72,114 | \$ 87,850 | \$ - | \$ - | \$ 10,000 |

CASH FLOW PROJECTION
School Name: Clear Passage Educational Center
Operating Years: Year 1 - Year 5
Time Period: 2015-2020

| Year 2 of Operations (2015-17) | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Year 2 Total Received | Year 2 Accrued Bill Deferred | Year 2 Total Earned |
|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------------------|------------------------------|---------------------|
| BEGINNING CASH REVENUE | \$ 142,850 | \$ 193,290 | \$ 174,892 | \$ 124,672 | \$ 130,143 | \$ 93,391 | \$ 86,191 | \$ 86,102 | \$ 77,043 | \$ 74,256 | \$ 73,980 | \$ 140,764 | | | |
| Revenue Limit Sources | | | | | | | | | | | | | | | |
| Education Protection Account | | | | 28,537 | | | | | | | | | | | |
| General Purpose Enrollment Block | | | | | | | | | | | | | | | |
| General - State All Portion | | | | | | | | | | | | | | | |
| General Purpose Enrollment - Local | | \$ 20,883 | \$ 20,883 | \$ 37,770 | \$ 37,770 | \$ 37,770 | \$ 37,770 | \$ 37,770 | \$ 44,946 | \$ 44,946 | \$ 44,946 | \$ 44,946 | \$ 410,598 | \$ 44,946 | \$ 456,544 |
| Revenue (0) Loan Property Tax | \$ 3,100 | \$ 6,200 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 4,133 | \$ 6,487 | \$ 6,487 | \$ 6,487 | \$ 6,487 | \$ 68,890 | \$ - | \$ 68,890 |
| Revenue Reserved from Prior Year | | | | | | | | | | | | | | | |
| Revenue - State All Portion | | | | | | | | | | | | | | | |
| Revenue Received from Prior Year | | | | | | | | | | | | | | | |
| Revenue - Local Revenue | | | | | | | | | | | | | | | |
| Federal Revenue | | | | | | | | | | | | | | | |
| Child Nutrition | | | | | | | | | | | | | | | |
| COE PCS Grant | | | | | | | | | | | | | | | |
| Other Federal Revenue | | | | 25,000 | | | | | | | | | | | |
| Other State Revenue | | | | | | | | | | | | | | | |
| Special Education Local Plan Area (SELPA) | | | | | | | | | | | | | | | |
| California Other (Unclassified) | | | | | | | 3,305 | | | | | | | | |
| SELPA Funding Grant | | | | | | | | | | | | | | | |
| All Other State Revenues | | | | | | | | | | | | | | | |
| Other Local Revenue | | | | | | | | | | | | | | | |
| Transfers from LEAs | | | | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | | | | |
| Fundraising (\$30,000.00 in budget) | | | | | | | | | | | | | | | |
| Grants (\$50,000 in budget) | | | | | | | | | | | | | | | |
| All Other Local Revenue (\$300,000 in budget) | | | | | | | | | | | | | | | |
| Loan Proceeds/Receivable Factoring | | | | | | | | | | | | | | | |
| TOTAL REVENUE | \$ 3,100 | \$ 27,133 | \$ 26,117 | \$ 39,440 | \$ 41,902 | \$ 41,903 | \$ 56,748 | \$ 50,724 | \$ 64,668 | \$ 72,808 | \$ 64,688 | \$ 83,957 | \$ 720,420 | \$ 133,813 | \$ 844,234 |
| DISBURSEMENTS | | | | | | | | | | | | | | | |
| 1000 Certificated Salaries | \$ 4,260 | \$ 7,956 | \$ 21,238 | \$ 21,238 | \$ 21,238 | \$ 21,238 | \$ 21,238 | \$ 21,238 | \$ 21,238 | \$ 21,238 | \$ 21,238 | \$ 21,238 | \$ 224,887 | \$ - | \$ 224,887 |
| 2000 Classified Salaries | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 8,500 | \$ 102,000 | \$ - | \$ 102,000 |
| 5000 Employee Benefits | \$ 4,150 | \$ 3,603 | \$ 9,773 | \$ 9,773 | \$ 9,773 | \$ 9,773 | \$ 9,773 | \$ 9,773 | \$ 9,773 | \$ 9,773 | \$ 9,773 | \$ 9,773 | \$ 107,334 | \$ - | \$ 107,334 |
| 4000 Books and Supplies | | \$ 2,255 | \$ 6,878 | \$ 6,878 | \$ 1,453 | \$ 1,910 | \$ 1,910 | \$ 1,910 | \$ 5,878 | \$ 1,910 | \$ 1,910 | \$ 1,910 | \$ 45,890 | \$ - | \$ 45,890 |
| 9900 Services and Other Operating Expenses | \$ 9,792 | \$ 9,792 | \$ 16,053 | \$ 16,053 | \$ 16,053 | \$ 16,053 | \$ 16,053 | \$ 16,053 | \$ 16,053 | \$ 16,053 | \$ 16,053 | \$ 16,053 | \$ 180,030 | \$ - | \$ 180,030 |
| 6900 Capital Outlay | | | | | \$ 1,468 | \$ 1,468 | \$ 35 | \$ 35 | \$ 35 | \$ 35 | \$ 35 | \$ 35 | \$ 3,250 | \$ - | \$ 3,250 |
| 7000 Other Charge | \$ 395 | \$ 1,253 | \$ 1,008 | \$ 18,504 | \$ 1,177 | \$ 1,177 | \$ 8,909 | \$ 1,287 | \$ 4,976 | \$ 5,772 | \$ 4,976 | \$ 4,976 | \$ 55,380 | \$ - | \$ 55,380 |
| 7000 Short Term Loan Repayment | | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES | \$ 27,057 | \$ 35,155 | \$ 64,319 | \$ 82,414 | \$ 68,238 | \$ 59,685 | \$ 57,418 | \$ 58,736 | \$ 67,452 | \$ 63,281 | \$ 62,405 | \$ 63,520 | \$ 718,430 | \$ 922 | \$ 719,352 |
| REVENUE LESS EXPENDITURES | \$ (23,957) | \$ (7,922) | \$ (38,602) | \$ (42,972) | \$ (26,336) | \$ (16,782) | \$ 28,330 | \$ (8,012) | \$ (2,784) | \$ 9,527 | \$ 2,283 | \$ 21,437 | \$ 1,890 | \$ 122,897 | \$ 124,881 |
| Previous year accruals | \$ 74,687 | | | | \$ 4,980 | | | | | | | | | | |
| Charter School Revolving Loan Fund | | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | | | |
| CASH BALANCE (Including Reserves) | \$ 199,290 | \$ 171,892 | \$ 124,672 | \$ 130,143 | \$ 93,391 | \$ 86,191 | \$ 86,102 | \$ 77,043 | \$ 74,256 | \$ 73,980 | \$ 140,764 | \$ 151,597 | | | |
| Less: Reserve Requirement | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | | | |
| CASH BALANCE (Excluding Reserves) | \$ 138,290 | \$ 119,892 | \$ 69,672 | \$ 75,143 | \$ 38,391 | \$ 31,191 | \$ 30,102 | \$ 22,049 | \$ 19,266 | \$ 22,980 | \$ 85,764 | \$ 105,597 | | | |

CASH FLOW PROJECTION
School Name: Clear Passage Educational Center
Operating Years: Year 1 - Year 5
Time Period: 2015-2020

| Year 3 of Operations (2017-18) | Year 3 of Operations (2017-18) | | | | | | | | | | | | Year 3 Total Received | Year 3 Accrued But Deferred | Year 3 Total Earned |
|--|--------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|-----------------------|-----------------------------|---------------------|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | | | |
| BEGINNING CASH | \$ 161,597 | \$ 255,533 | \$ 239,658 | \$ 183,243 | \$ 183,372 | \$ 178,358 | \$ 37,038 | \$ 84,978 | \$ 72,630 | \$ 83,787 | \$ 150,656 | \$ 168,152 | \$ 133,463 | \$ 59,667 | \$ 193,190 |
| REVENUE | | | | | | | | | | | | | | | |
| Revenue Limit Sources | | | | | | | | | | | | | | | |
| Education Protection Account | | | | | | | | | | | | | | | |
| General Purpose Enrollment Bank | | | | | | | | | | | | | | | |
| Grant - State Aid Per Pupil | | | | | | | | | | | | | | | |
| General Purpose Enrollment - Local | \$ 4,133 | \$ 8,267 | \$ 6,511 | \$ 5,511 | \$ 5,511 | \$ 5,511 | \$ 5,511 | \$ 18,385 | \$ 7,693 | \$ 7,693 | \$ 7,693 | \$ 7,693 | \$ 66,112 | \$ 66,112 | |
| Revenue (in Lieu of Property Tax) | | | | | | | | | | | | | | | |
| Reference Manual for Four Year Year | | | | | | | | | | | | | | | |
| Reference - State Aid Per Pupil | | | | | | | | | | | | | | | |
| Reference - Local Revenue | | | | | | | | | | | | | | | |
| Federal Revenue | | | | | | | | | | | | | | | |
| State Revenue | | | | | | | | | | | | | | | |
| Other Federal Revenue | | | | | | | | | | | | | | | |
| Other State Revenue | | | | | | | | | | | | | | | |
| Special Education Local Plan Area (SELPA) | | | | | | | | | | | | | | | |
| Challenging Lottery (Quintana) | | | | | | | | | | | | | | | |
| SELPA Facility Grant | | | | | | | | | | | | | | | |
| All Other State Revenues | | | | | | | | | | | | | | | |
| Other Local Revenue | | | | | | | | | | | | | | | |
| Transfers from LEAS | | | | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | | | | |
| Fundraising (\$40,000.00 in budget) | | | | | | | | | | | | | | | |
| Grants (\$00.00 in budget) | | | | | | | | | | | | | | | |
| All Other Local Revenue (\$800.00 in budget) | | | | | | | | | | | | | | | |
| Local Financing/Retainable Financing | | | | | | | | | | | | | | | |
| TOTAL REVENUE | \$ 4,133 | \$ 31,044 | \$ 28,288 | \$ 83,405 | \$ 46,576 | \$ 46,576 | \$ 87,821 | \$ 56,384 | \$ 80,246 | \$ 141,491 | \$ 90,846 | \$ 120,970 | \$ 828,082 | \$ 138,072 | \$ 966,065 |
| DISBURSEMENTS | | | | | | | | | | | | | | | |
| 1000 Certificated Salaries | \$ 4,335 | \$ 8,118 | \$ 26,031 | \$ 26,031 | \$ 26,031 | \$ 26,031 | \$ 26,031 | \$ 26,031 | \$ 26,031 | \$ 26,031 | \$ 26,031 | \$ 26,031 | \$ 272,758 | \$ 272,758 | \$ 272,758 |
| 2000 Classified Salaries | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 6,670 | \$ 104,460 | \$ 104,460 | \$ 104,460 |
| 3000 Employee Benefits | \$ 4,533 | \$ 9,852 | \$ 12,096 | \$ 12,096 | \$ 12,096 | \$ 12,096 | \$ 12,096 | \$ 12,096 | \$ 12,096 | \$ 12,096 | \$ 12,096 | \$ 12,096 | \$ 131,340 | \$ 131,340 | \$ 131,340 |
| 4000 Books and Supplies | \$ - | \$ 2,819 | \$ 8,456 | \$ 8,456 | \$ 14,094 | \$ 2,349 | \$ 2,349 | \$ 2,349 | \$ 8,456 | \$ 2,349 | \$ 2,349 | \$ 2,349 | \$ 85,978 | \$ 85,978 | \$ 85,978 |
| 5000 Services and Other Operating | \$ 10,737 | \$ 10,737 | \$ 17,675 | \$ 17,675 | \$ 17,675 | \$ 17,675 | \$ 17,675 | \$ 17,675 | \$ 17,675 | \$ 17,675 | \$ 17,675 | \$ 17,675 | \$ 186,228 | \$ 186,228 | \$ 186,228 |
| 6000 Capital Outlay | \$ - | \$ - | \$ 313 | \$ 313 | \$ 313 | \$ 313 | \$ 313 | \$ 313 | \$ 313 | \$ 313 | \$ 313 | \$ 313 | \$ 3,125 | \$ 3,125 | \$ 3,125 |
| 7000 Other Outlay | \$ 458 | \$ - | \$ 1,354 | \$ 1,354 | \$ 1,354 | \$ 1,230 | \$ 1,230 | \$ 1,518 | \$ 6,353 | \$ 7,384 | \$ 7,384 | \$ 7,384 | \$ 88,381 | \$ 88,381 | \$ 88,381 |
| 7000 Short Term Loan Repayment | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 28,735 | \$ 37,580 | \$ 74,288 | \$ 95,166 | \$ 80,108 | \$ 68,503 | \$ 78,215 | \$ 88,871 | \$ 79,749 | \$ 76,843 | \$ 73,329 | \$ 73,329 | \$ 834,248 | \$ 1,256 | \$ 835,844 |
| REVENUE LESS EXPENDITURES | \$ (24,601) | \$ (6,506) | \$ (46,000) | \$ (12,759) | \$ (33,532) | \$ (21,893) | \$ 8,305 | \$ (12,287) | \$ 11,097 | \$ 66,849 | \$ 17,516 | \$ 47,641 | \$ (6,195) | \$ 136,716 | \$ 130,521 |
| Previous Year accounts | \$ 118,586 | | | | | | | | | | | | | | |
| Charter School Revolving Loan Fund | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) | \$ (10,417) |
| CASH BALANCE (including Reserves) | \$ 255,533 | \$ 239,658 | \$ 183,243 | \$ 163,272 | \$ 119,356 | \$ 87,082 | \$ 84,978 | \$ 72,630 | \$ 83,787 | \$ 150,656 | \$ 168,152 | \$ 218,733 | | | |
| Less: Reserve Requirement | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 |
| CASH BALANCE (Excluding Reserves) | \$ 200,533 | \$ 184,658 | \$ 128,243 | \$ 108,272 | \$ 64,356 | \$ 32,082 | \$ 29,978 | \$ 17,630 | \$ 28,787 | \$ 95,656 | \$ 113,152 | \$ 163,733 | | | |

CASH FLOW PROJECTION
School Name: Clear Passage Educational Center
Operating Years: Year 1 - Year 5
Time Period: 2015-2020

| Year 4 of Operations (2019-19) | Year 4 of Operations (2019-19) | | | | | | | | | | | |
|---|--------------------------------|------------|-------------|-------------|-------------|-------------|-------------|-------------|------------|------------|------------|------------|
| | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
| BEGINNING CASH | \$ 215,733 | \$ 322,109 | \$ 310,695 | \$ 241,624 | \$ 222,740 | \$ 177,824 | \$ 135,500 | \$ 141,414 | \$ 126,889 | \$ 127,731 | \$ 195,589 | \$ 204,498 |
| REVENUE | | | | | | | | | | | | |
| Revenue Limit Sources | | | | | | | | | | | | |
| Education Protection Account | | | | 49,293 | | | | | | | | |
| General Purpose Endowment - Book Grant - State Aid Portion | | | | | | | 48,283 | | | | | |
| General Purpose Endowment - Local Revenue (in lieu of Property Tax) | \$ 5,197 | \$ 10,633 | \$ 6,389 | \$ 6,889 | \$ 6,895 | \$ 6,899 | \$ 6,899 | \$ 17,795 | \$ 8,898 | \$ 8,898 | \$ 8,898 | \$ 8,898 |
| Revenue Received from Prior Year | | | | | | | | | | | | |
| Debt/Lease - State Aid Portion | | | | | | | | | | | | |
| Revenue Received from Prior Year | | | | | | | | | | | | |
| California - Local Revenue | | | | | | | | | | | | |
| Federal Revenue | | | | | | | | | | | | |
| Child Nutrition | | | | | | | | | | | | |
| COE PCS Grant | | | | | | | | | | | | |
| Other Federal Revenue | | | | | | | | | | | | |
| Other State Revenue | | | | | | | | | | | | |
| Special Education Local Plan Area (SELPA) | | | | | | | | | | | | |
| California Lottery (Grants) | | | | | | | | | | | | |
| SESTED Facility Grant | | | | | | | 6,157 | | | | | |
| All Other State Revenues | | | | | | | | | | | | |
| Other Local Revenue | | | | | | | | | | | | |
| Trainers from LEAS | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | |
| Fundraising (\$50,000.00 in Budget) | | | | | | | | | | | | |
| Grants (\$600.00 in Budget) | | | | | | | | | | | | |
| All Other Local Revenue (\$300.00 in Budget) | | | | | | | | | | | | |
| Loan Financing/Receivable Factoring | | | | | | | | | | | | |
| TOTAL REVENUE | \$ 5,167 | \$ 40,340 | \$ 36,386 | \$ 109,184 | \$ 80,901 | \$ 80,901 | \$ 114,341 | \$ 71,408 | \$ 100,945 | \$ 181,021 | \$ 100,945 | \$ 141,910 |
| DISBURSEMENTS | | | | | | | | | | | | |
| 1000 Certificated Salaries | \$ 4,422 | \$ 8,881 | \$ 35,287 | \$ 35,287 | \$ 35,287 | \$ 35,287 | \$ 35,287 | \$ 35,287 | \$ 35,287 | \$ 35,287 | \$ 35,287 | \$ 35,287 |
| 2000 Classified Salaries | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 | \$ 8,043 |
| 3000 Employee Benefits | \$ 4,955 | \$ 9,910 | \$ 18,418 | \$ 16,418 | \$ 16,418 | \$ 16,418 | \$ 16,418 | \$ 16,418 | \$ 16,418 | \$ 16,418 | \$ 16,418 | \$ 16,418 |
| 4000 Books and Supplies | \$ - | \$ 3,739 | \$ 11,198 | \$ 11,198 | \$ 3,110 | \$ 3,110 | \$ 3,110 | \$ 3,110 | \$ 3,110 | \$ 3,110 | \$ 3,110 | \$ 3,110 |
| 5000 Services and Other Operating Expenses | \$ 12,601 | \$ 12,601 | \$ 20,742 | \$ 20,742 | \$ 20,742 | \$ 20,742 | \$ 20,742 | \$ 20,742 | \$ 20,742 | \$ 20,742 | \$ 20,742 | \$ 20,742 |
| 6000 Capital Outlay | \$ - | \$ - | \$ 1,920 | \$ 1,920 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 | \$ 46 |
| 7000 Other Outlay | \$ 653 | \$ 1,510 | \$ 1,141 | \$ 27,457 | \$ 1,392 | \$ 1,392 | \$ 14,564 | \$ 1,888 | \$ 7,560 | \$ 8,736 | \$ 7,560 | \$ 7,560 |
| 7000 Short Term Loan Replacement | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| TOTAL EXPENDITURES | \$ 31,354 | \$ 41,338 | \$ 95,650 | \$ 131,663 | \$ 101,380 | \$ 95,828 | \$ 99,011 | \$ 86,136 | \$ 100,103 | \$ 93,182 | \$ 92,076 | \$ 92,081 |
| REVENUE LESS EXPENDITURES | \$ (26,187) | \$ (9,989) | \$ (64,955) | \$ (22,881) | \$ (20,479) | \$ (14,927) | \$ (15,331) | \$ (14,728) | \$ (3,158) | \$ (8,161) | \$ (8,131) | \$ (8,171) |
| Previous Year Balance | \$ 132,603 | | | \$ 4,214 | | | | | | | | |
| Initial School Revolving Loan Fund | | | | | | | | | | | | |
| CASH BALANCE (including Reserves) | \$ 322,109 | \$ 310,695 | \$ 241,624 | \$ 222,740 | \$ 171,844 | \$ 135,500 | \$ 141,414 | \$ 126,889 | \$ 127,731 | \$ 195,589 | \$ 204,498 | \$ 254,347 |
| Less: Reserve Requirement | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 | \$ 55,000 |
| CASH BALANCE (Excluding Reserves) | \$ 267,109 | \$ 255,695 | \$ 186,624 | \$ 167,740 | \$ 116,844 | \$ 80,500 | \$ 86,414 | \$ 71,889 | \$ 72,731 | \$ 140,589 | \$ 149,498 | \$ 199,347 |

CASH FLOW PROJECTION
School Name: Clear Passage Educational Center
Operating Years: Year 1 - Year 5
Time Period: 2015-2020

| Year 5 of Operations (2019-20) | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Year 5 Total Received | Year 5 Accrued But Deferred | Year 5 Total Earned |
|---|-------------|------------|-------------|------------|-------------|-------------|------------|-------------|------------|------------|------------|------------|-----------------------|-----------------------------|---------------------|
| REVENUE | \$ 254,347 | \$ 376,423 | \$ 379,347 | \$ 313,979 | \$ 310,223 | \$ 255,091 | \$ 240,329 | \$ 233,525 | \$ 249,000 | \$ 245,505 | \$ 322,551 | \$ 330,310 | \$ 1,155,554 | \$ 160,525 | \$ 1,316,079 |
| Revenue Limit Sources | | | | | | | | | | | | | | | |
| Education Protection Account | | | | 98,216 | | | | | | | | | | | |
| General Purpose Endowment Blank Grant - State Aid Polution | | \$ 36,207 | \$ 36,207 | \$ 65,172 | \$ 65,172 | \$ 65,172 | \$ 65,172 | \$ 65,172 | \$ 90,317 | \$ 90,317 | \$ 90,317 | \$ 99,317 | \$ 759,542 | \$ 90,317 | \$ 849,859 |
| General Purpose Endowment - Local Revenue (in Lieu of Property Tax) | \$ 5,200 | \$ 12,400 | \$ 9,267 | \$ 8,267 | \$ 8,267 | \$ 8,267 | \$ 8,267 | \$ 20,208 | \$ 10,104 | \$ 10,104 | \$ 10,104 | \$ 10,104 | \$ 120,557 | | \$ 120,557 |
| Revenue Restricted from Prior Year | | | | | | | | | | | | | | | |
| State Aid Polution | | | | | | | | | | | | | | | |
| Revenue Restricted from Prior Year | | | | | | | | | | | | | | | |
| Revenue - Local Payments | | | | | | | | | | | | | | | |
| Revenue - Federal Revenue | | | | | | | | | | | | | | | |
| Other Federal Revenue | | | | | | | | | | | | | | | |
| Other State Revenue | | | | | | | | | | | | | | | |
| Special Education Local Plan Area (SELPA) | | | | | | | | | | | | | | | |
| California Lottery (Qualifying) | | | | | | | \$ 5,137 | | | \$ 5,137 | | | | | |
| SB740 Facility Grant | | | | | | | | | | | | | | | |
| All Other State Revenue | | | | | | | | | | | | | | | |
| Other Local Revenue | | | | | | | | | | | | | | | |
| Transfers from LEAS | | | | | | | | | | | | | | | |
| Interest | | | | | | | | | | | | | | | |
| Capital Grants (\$50,000.00 in Budget) | | | | | | | | | | | | | \$ 50,000 | | \$ 50,000 |
| Grants (50,000 in Budget) | | | | | | | | | | | | | | | |
| All Other Local Revenue (\$50,000 in Budget) | | | | | | | | | | | | | | | |
| Loan Financing/Receivable Payoffs | | | | | | | | | | | | | | | |
| TOTAL REVENUE | \$ 6,200 | \$ 48,607 | \$ 44,473 | \$ 131,657 | \$ 73,439 | \$ 73,439 | \$ 137,794 | \$ 85,380 | \$ 113,557 | \$ 144,592 | \$ 113,557 | \$ 158,481 | \$ 1,155,554 | \$ 160,525 | \$ 1,316,079 |
| DISBURSEMENTS | | | | | | | | | | | | | | | |
| 1000 Certificated Salaries | \$ 4,510 | \$ 6,446 | \$ 40,361 | \$ 40,361 | \$ 40,361 | \$ 40,361 | \$ 40,361 | \$ 40,361 | \$ 40,361 | \$ 40,361 | \$ 40,361 | \$ 40,361 | \$ 416,566 | | \$ 416,566 |
| 2000 Classified Salaries | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 9,020 | \$ 108,243 | | \$ 108,243 |
| 3000 Employee Benefits | \$ 5,334 | \$ 6,886 | \$ 18,468 | \$ 18,468 | \$ 18,468 | \$ 18,468 | \$ 18,468 | \$ 18,468 | \$ 18,468 | \$ 18,468 | \$ 18,468 | \$ 18,468 | \$ 205,913 | | \$ 205,913 |
| 4000 Books and Supplies | | \$ 4,409 | \$ 13,228 | \$ 13,228 | \$ 13,228 | \$ 13,228 | \$ 13,228 | \$ 3,674 | \$ 3,674 | \$ 3,674 | \$ 3,674 | \$ 3,674 | \$ 88,173 | | \$ 88,173 |
| 5000 Services and Other Operating Expenses | \$ 15,295 | \$ 15,295 | \$ 25,428 | \$ 25,428 | \$ 25,428 | \$ 25,428 | \$ 25,428 | \$ 25,428 | \$ 25,428 | \$ 25,428 | \$ 25,428 | \$ 25,428 | \$ 281,892 | | \$ 281,892 |
| 6000 Capital Outlay | | | \$ 1,412 | \$ 1,412 | \$ 33 | \$ 33 | \$ 33 | \$ 33 | \$ 33 | \$ 33 | \$ 33 | \$ 33 | \$ 125 | | \$ 125 |
| 7000 Other Outlay | \$ 647 | \$ 1,656 | \$ 1,224 | \$ 31,554 | \$ 1,514 | \$ 1,514 | \$ 1,514 | \$ 2,278 | \$ 8,811 | \$ 10,161 | \$ 8,811 | \$ 8,811 | \$ 84,295 | \$ 1,687 | \$ 85,982 |
| Student Loan Repayment | | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES | \$ 34,777 | \$ 45,882 | \$ 109,841 | \$ 140,871 | \$ 117,570 | \$ 99,200 | \$ 114,539 | \$ 99,905 | \$ 116,050 | \$ 107,847 | \$ 106,458 | \$ 106,531 | \$ 1,199,072 | \$ 1,037 | \$ 1,200,768 |
| REVENUE LESS EXPENDITURES | \$ (28,577) | \$ 2,924 | \$ (65,368) | \$ (8,914) | \$ (44,131) | \$ (25,762) | \$ 23,199 | \$ (14,525) | \$ (2,394) | \$ 77,945 | \$ 7,159 | \$ 49,930 | \$ (30,418) | \$ 179,239 | \$ 148,921 |
| Previous Year Accounts | \$ 150,653 | | | \$ 5,157 | | | | | | | | | | | |
| Charter School Revolving Loan Fund | | | | | | | | | | | | | | | |
| CASH BALANCE (Including Reserves) | \$ 376,423 | \$ 376,347 | \$ 311,979 | \$ 310,223 | \$ 265,091 | \$ 240,329 | \$ 233,525 | \$ 249,000 | \$ 245,505 | \$ 322,551 | \$ 330,310 | \$ 379,740 | | | |
| Less: Reserve Requirement | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | \$ 60,038 | | | |
| CASH BALANCE (Excluding Reserves) | \$ 316,385 | \$ 319,309 | \$ 251,941 | \$ 250,185 | \$ 205,053 | \$ 180,291 | \$ 203,487 | \$ 185,962 | \$ 185,468 | \$ 261,613 | \$ 270,772 | \$ 319,702 | | | |

Clear Passage Educational Center
5000 Series Breakdown
 Services and Other Operating Expense

| Line Item | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Assumptions/Notes |
|---|-----------------|------------------|------------------|------------------|------------------|---|
| Travel and Conferences | | | | | | |
| Teacher Conference Fees | \$ 1,500 | \$ 2,000 | \$ 2,500 | \$ 3,000 | \$ 3,500 | \$500 per teacher per year (one conference each). Y1-Y3 includes Dir of Curriculum. |
| Teacher Travel | \$ 300 | \$ 400 | \$ 500 | \$ 600 | \$ 700 | \$100 per teacher (mileage, etc) |
| Administration Conference Fees | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 2,000 | \$ 2,000 | \$500 per admin per year (one conference each). Y4 and Y5 includes Dir of Curriculum. |
| Administration Travel | \$ 300 | \$ 300 | \$ 300 | \$ 400 | \$ 400 | \$100 per administrator (mileage, etc) |
| TOTAL 5200 | \$ 3,600 | \$ 4,200 | \$ 4,800 | \$ 6,000 | \$ 6,600 | |
| Dues and Membership | | | | | | |
| California Charter Schools Assoc Membership | \$ 375 | \$ 500 | \$ 625 | \$ 750 | \$ 875 | \$5 per student per year |
| Other Membership Dues | \$ 600 | \$ 650 | \$ 700 | \$ 750 | \$ 800 | |
| TOTAL 5300 | \$ 975 | \$ 1,150 | \$ 1,325 | \$ 1,500 | \$ 1,675 | |
| Insurance | | | | | | |
| General Liability Insurance (including D & O) | \$ 9,375 | \$ 10,000 | \$ 10,625 | \$ 11,250 | \$ 11,875 | Based on insurance quote |
| Other Insurance | \$ - | \$ - | \$ - | \$ - | \$ - | |
| TOTAL 5400 | \$ 9,375 | \$ 10,000 | \$ 10,625 | \$ 11,250 | \$ 11,875 | |
| Utilities and Housekeeping | | | | | | |
| Power/Electricity | \$ - | \$ - | \$ - | \$ - | \$ - | Included in lease |
| Water | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Sewer Hookup | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Trash/Recycling | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Custodial Service | \$ - | \$ - | \$ - | \$ - | \$ - | Included in lease |
| TOTAL 5500 | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Rentals, Leases, Repairs | | | | | | |
| Facility Lease | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 60,000 | Based on projected lease |
| Facility Repairs | \$ 1,000 | \$ 1,500 | \$ 2,000 | \$ 2,500 | \$ 3,000 | Major wear and repairs to be managed by facilities owner. |
| Copier Lease & Repair Contract | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | \$ 3,000 | |
| Phone System | \$ - | \$ - | \$ - | \$ - | \$ - | |
| Other Leases/Contracts | \$ - | \$ - | \$ - | \$ - | \$ - | |

Clear Passage Educational Center
5000 Series Breakdown
 Services and Other Operating Expense

| Line Item | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Assumptions/Notes |
|--|-----------|-----------|-----------|-----------|-----------|--|
| Professional/Consulting Services | \$ 64,000 | \$ 64,500 | \$ 65,000 | \$ 65,500 | \$ 66,000 | |
| Third Party Certification (e.g. WASC) | \$ 750 | \$ 750 | \$ 750 | \$ 750 | \$ 750 | Will focus on local outreach via a targeted grassroots campaign. |
| Advertising | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | \$ 1,000 | Investment in online courses delivered by online course provider will increase as student enrollment increases. |
| Legal Expenses/Auditors | \$ 5,000 | \$ 13,500 | \$ 14,500 | \$ 15,500 | \$ 16,500 | Includes audit Y2 - Y5 |
| Instructors (Contracted via Online Course Provider) | \$ 16,250 | \$ 19,500 | \$ 26,000 | \$ 39,000 | \$ 52,000 | Investment in online courses delivered by online course provider will increase as student enrollment increases. |
| Consultant - Special Education Service (IEP Support) | \$ 16,200 | \$ 21,600 | \$ 27,000 | \$ 32,400 | \$ 37,800 | Expect Spec Ed population to constitute 12% - \$50/hr - 4 hrs per child/month - over 9 months |
| 504 Accommodations and Services | \$ 5,000 | \$ 6,250 | \$ 7,500 | \$ 8,750 | \$ 10,000 | 504 equipment and services will be augmented by adaptive technology included in educational software and hardware purchase |
| Fundraising (Grant Procurement) - Consultant | \$ 2,500 | \$ 3,000 | \$ 3,500 | \$ 4,000 | \$ 4,000 | Grant writer fee is \$100/hr. Y1 will invest 25 hrs. Will increase commitment to 30 hrs in Y2, 35 hrs in Y3 and 40 hrs in Y4 and Y5. |
| Business Services | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 30,000 | \$ 40,000 | |
| IT Services / Maintenance | \$ 3,600 | \$ 3,600 | \$ 3,600 | \$ 3,600 | \$ 3,600 | \$300/month over 12 months |
| Website Development | \$ 1,500 | | | | | Initial web design and development. IT services provider will maintain site ongoing after launch. |
| Site-based Professional Development for Teachers/Staff | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | \$ 4,000 | One group workshop per quarter @ \$1000 per workshop (includes presenter fees) |
| Workshop for Students (social-emotional) | \$ - | \$ - | \$ - | \$ - | \$ 15,000 | Free onsite services from community partners: Centro CHA, OTTP |
| Student Field Trips | \$ 2,925 | \$ 3,300 | \$ 4,575 | \$ 4,950 | \$ 6,225 | 3 field trips per student per year. No admission costs. Bus transportation and lunch included. |

Clear Passage Educational Center
5000 Series Breakdown
 Services and Other Operating Expense

| Line Item | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Assumptions/Notes | |
|--|------------------|------------------|-------------------|-------------------|-------------------|---|---|
| Other Services | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 | \$ 1,500 | As part of CPEC's ongoing PD plan, teachers will work in subject specific cohorts to identify and collaborate in facilitating school-wide projects. | |
| TOTAL 5800 | \$ 80,225 | \$ 98,000 | \$ 113,925 | \$ 145,450 | \$ 192,375 | | |
| Communications | | | | | | | |
| Postage & Postage Meter Rental | \$ 368 | \$ 490 | \$ 613 | \$ 735 | \$ 858 | | Estimate one postal communication to each student/parent per month. |
| Landline Phone Service and Long Distance | \$ 600 | \$ 850 | \$ 1,100 | \$ 1,350 | \$ 1,600 | | Assumes E-rate funding and California Teleconnect Fund will be secured. |
| Cell Phone Service | \$ - | \$ - | \$ - | \$ - | \$ - | | |
| Website Hosting | \$ 120 | \$ 120 | \$ 120 | \$ 120 | \$ 120 | Assumes E-rate funding will be secured. | |
| Internet Service Provider | \$ 720 | \$ 720 | \$ 720 | \$ 720 | \$ 720 | Assumes E-rate funding and California Teleconnect Fund will be secured. | |
| TOTAL 5900 | \$ 1,808 | \$ 2,180 | \$ 2,553 | \$ 2,925 | \$ 3,298 | | |