

# 2015-16 Adopted Budget



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HEMET UNIFIED SCHOOL DISTRICT

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**Publication Information**

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This and other financial & budget documents of the Hemet Unified School District are posted on the web site:  
[www.hemetusd.org](http://www.hemetusd.org)



# TABLE OF CONTENTS

<b>I.</b>	<b>District Information</b>	
	A. Board Members and Administration .....	1
	B. District Information.....	4
<b>II.</b>	<b>Budget Accounts and Policy</b>	
	A. District Funds and Accounts.....	5
	B. Budget Policy.....	8
<b>III.</b>	<b>State Budget Update.....</b>	11
<b>IV.</b>	<b>District General Fund Budget and Assumptions .....</b>	12
<b>V.</b>	<b>Local Control Accountability Plan .....</b>	13
<b>VI.</b>	<b>Student Information</b>	
	A. Enrollment and Attendance .....	14
<b>VII.</b>	<b>Staffing</b>	
	A. Salaries and Staffing Formulas .....	17
	B. Employee Benefits.....	18
<b>VIII.</b>	<b>General Fund 2015-16 Budget</b>	
	1. Revenues.....	20
	2. Expenditures .....	22
	3. Other Financing Sources/Uses/Contributions .....	23
	4. Site & Department Allocations.....	25
	5. Restricted General Fund .....	26
	6. Entrepreneurial Activities.....	27
	7. Ending Balance.....	28
<b>IX.</b>	<b>Other District Funds .....</b>	29
<b>X.</b>	<b>Financial Outlook</b>	
	A. Multi-Year Projections.....	31
	B. Cash Flow Analysis .....	32
	C. Conclusion .....	33
<b>XI.</b>	<b>Appendix</b>	
	A. General Fund Summaries.....	A-1
	B. Other Funds Summary .....	A-4
	C. Projected Enrollment .....	A-5
	D. Site and Department Allocations .....	A-6
	E. LCFF & Minimum Proportionality Percentage Calculations .....	A-9
	F. LCAP Initiatives List.....	A-13
	G. Multi-Year Projection .....	A-15
	H. 2015-16 & 2016-17 Cash Flows and Cash Options Survey.....	A-21
<b>XII.</b>	<b>State Budget Forms</b>	



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# Hemet Unified School District Governing Board



**Ross Valenzuela, President  
Area 3, Term Expires 2018**



**Jim Smith, Vice President  
Area 3, Term Expires 2016**



**Marilyn Forst, Member  
Area 3, Term Expires 2016**



**Megan Haley, Member  
Area 2, Term Expires 2018**



**Vic Scarvarda, Member  
Area 1, Term Expires 2018**



**Patrick Searl, Member  
Area 3, Term Expires 2016**



**Joe Wojcik, Member  
Area 3, Term Expires 2018**

*Additional information about Hemet USD's Governing Board is available at [www.hemetusd.org](http://www.hemetusd.org)*



# Hemet Unified School District Administration



**Dr. Barry L. Kayrell**  
Superintendent

## **CABINET MEMBERS**

Dr. LaFaye Platter  
Deputy Superintendent, Human Resources

Vince Christakos  
Assistant Superintendent, Business Services

Dr. David Horton  
Assistant Superintendent, Education and  
Student Support Services

As the Hemet Unified School District enters the twenty-first century, it is the Governing Board's responsibility to ensure each child's education to the fullest of his or her potential by fulfilling four objectives:

- ◆ Vision: Establishing the vision for education in the District
- ◆ Structure: Establishing the structure and the environment to implement the vision
- ◆ Accountability: Setting academic performance standards and providing services to assist those not experiencing success.
- ◆ Advocacy: Speaking out strongly for the public schools and their students.

### **Priorities**

- ◆ Academic excellence
- ◆ Fiscal responsibility
- ◆ A Safe Learning Environment
- ◆ Improved Employer-Employee Relations
- ◆ Provide Adequate Facilities to House Students and Serve as Centers for Community Activities and Services
- ◆ Enhanced Marketing of the Schools and District



# Strategic Plan



## Purpose

The purpose of Hemet Unified School District is to educate the whole child, to ensure that all students will be college/career ready, productive global citizens.

*We will accomplish this through* • world class curriculum • high quality instruction • well prepared staff

## Vision

Hemet Unified School District, where teams of professionals use the continuous improvement cycle to create an exemplary educational experience for students by providing multiple paths of learning and a foundation for excellence. *This will be demonstrated by* • increased graduation rates

• prepared students entering a competitive work force • students succeeding in higher education

## Beliefs

All students can learn

A strong support system is necessary to organizational success

All employees are important to the education of each student

Align an accountability system to the District's purpose and goals

Resources should align with District's purpose and goals

Ensure that students are prepared with the 21st century skills needed for their future

Meet the needs of our diverse student population

All decisions should support student learning

Collaboration leads to informed decisions

Family and community involvement are crucial

## Areas of Focus

**Be** Williams Compliant

**Implement** Academic Content & Performance Standards

**Increase** Parent Involvement, Pupil Achievement & Pupil Engagement

**Create** a Positive School Climate

**Provide** Access to Courses & Staff Development and Support

**Track** Pupil Outcomes

## Strategies

Align the District's budget, strategic plan and local accountability plans.

Attract and retain the best teachers, administrators and support staff.

Include parents and students in all planning activities.

Increase intervention programs for students who are below basic.

Increase classroom teacher support.

Increase access to technology.



# DISTRICT INFORMATION

The Hemet Unified School District was established on July 1, 1966 as a result of the unification of the Alamos and Cottonwood Districts, the Hemet Valley Union School District, and the Hemet Union High School District.

The district covers approximately 730 square miles in the western part of Riverside County. The City of Hemet and the communities of Idyllwild, Anza, Aguanga, and Winchester are situated within the district's boundaries. Hemet is located forty-five miles west of Palm Springs, seventy-five miles north of San Diego, sixty-five miles east of Los Angeles and thirty-five miles southeast of Riverside.

The Hemet Unified School District serves a wide community area. As of October 2013, the district's reported enrollment totaled 21,507\*, including students attending non-public schools and district-sponsored charter schools. The district operates eleven K-5 elementary schools, three K-8 schools, four middle schools, four comprehensive high schools, one continuation high school, one community day school, and two independent study schools. The district also operates Adult Education, State Pre-School and Head-start programs. In addition, the district sponsors two charters. The College Prep High School (CPHS) serves high school students in grades 10 through 12 and the Western Center Academy (WCA) serves students in grades six through 11. Finally, the district offers a self-paced on-line instruction program targeting high school students at risk of dropping out in conjunction with its existing independent high school.

Hemet Unified School District's 2013 base Academic Performance Index (API) was reported at 755,

– \* Source: CDE DataQuest <http://dq.cde.ca.gov/dataquest/>



## BUDGET ACCOUNTS





# BUDGET ACCOUNTS & POLICY

The District accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's California School Accounting Manual (CSAM). The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and by the American Institute of Certified Public Accountants.

## Fund Accounting

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise assets, liabilities, fund balance, revenues and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The table below describes the various fund groups and their purpose.

### General Fund Funds 03-06

- The general fund is the chief operating fund of the district. It is used to account for the ordinary operations of an LEA. All transactions except those required to be accounted for in another fund are accounted for in this fund. The general fund is divided into two sub-funds. The unrestricted general fund (Fund 03) is used to account for projects and activities that are funded with unrestricted revenues. Fund 06, the restricted general fund is used to account for projects and activities that are legally restricted or restricted by the donor to specific purposes.

### Special Revenue Funds Funds 09-20

- Special revenue funds are established to account for proceeds from specific revenue sources that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund.

### Capital Projects Funds Funds 21-50

- Capital project funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets.

### Debt Service Funds Funds 51-56

- Debt service funds are established to account for the accumulation of resources for and the payment of principal and interest on general long-term debt. Hemet USD accounts for tax collections and debt payments related to its general obligation bonds in Fund 51.

### Enterprise Funds Funds 61 -65

- Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. An enterprise fund is used to report any activity whose principal revenues sources meet certain criteria, including debt backed by fees or charges, a legal requirement that the cost of providing a service must be recovered through fees or charges, or the LEA has a policy to establish activity fees or charges to recover the cost of providing services.

### Internal Service Funds Funds 66-70

- Internal Service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursement basis. Activities recorded in internal services funds include self-insurance.



# THE CHART OF ACCOUNTS

The Hemet Unified School District's chart of accounts is designed in accordance with the Standardized Account Code Structure as defined by the California Schools Accounting Manual (available from the California Department of Education). The district's components of the SACS account string are:

Fund School Resource Project Year Goal Function Object  
 XX - XXX - XXXX - X - XXXX - XXXX - XXXX

**Fund**—The fund field is used to account for financial activities in the appropriate fund. District funds are:

**General Fund**

Fund 03	Unrestricted General Fund	Fund 06	Restricted General Fund
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**Special Revenue Funds**

Fund 08/09	Charter Schools	Fund 11	Adult Education
Fund 12	Child Development	Fund 13	Cafeteria
Fund 14	Deferred Maintenance	Fund 17	Reserve for Other Than Capital Outlay
Fund 20	Reserve for Postemployment Benefits		

**Capital Project Funds**

Fund 21	Building Fund	Fund 25	Capital Facilities
Fund 35	County School Facilities	Fund 40	Reserve for Capital Outlay

**Debt Service Funds**

Fund 51	Bond Interest and Redemption
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**Proprietary Funds**

Fund 63	Other Enterprise (Transportation Contracts)
Fund 67/68	Self-Insurance

**School** – The school code field is used to associate expenses and revenues to a specific site, location, or department. School codes are optional and districts are able to create and assign custom codes that suit their unique needs.

**Resource** —The resource field allows the district to account separately for activities funded with revenues that have restrictions on how funds are spent and for activities funded with revenues that have financial reporting or special accounting requirements. Restricted revenues are those funds received from external sources that are legally restricted or are restricted by the donor for specific purposes. Unrestricted revenues are not subject to specific constraints and may be used for any purposes not prohibited by law.

<b>Resource Group</b>	<b>Resource Range</b>
◇ Unrestricted Resources	0000-1999
◇ Restricted Revenue Limit Resources	2000-2999
◇ Federal Resources Restricted	3000-5999
◇ State Resources Restricted	6000-7999
◇ Local Resources Restricted	8000-9999

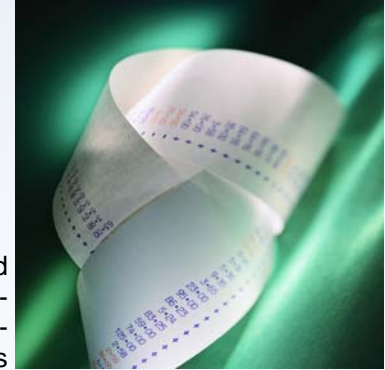
**Project Year** — The project year field is used to identify the fiscal year in which the funding for a project or activity terminates for those projects and activities that cross multiple years.



**Goal** — The goal field applies primarily to expenditure accounts and is used to identify the specific objective or objectives of the expenditure. Undistributed expenditures are expenditures other than those for instruction. Undistributed expenditures are distributed to benefiting goals using a standardized allocation formula.

<b>Goal Group</b>	<b>Goal Range</b>
◇ Undistributed	0000
◇ Instructional	0001-6999
General Education, Pre-K	0001-0999
General Education, K-12	1000-3999
General Education, Adult	4000-4749
Supplemental Education, K-12	4750-4999
Special Education	5000-5999
ROC/P	6000-6999

<b>Goal Group</b>	<b>Goal Range</b>
◇ Other Goals	7000-9999
Non-Agency	7100-7199
Community Services	8100-8199
Child Care & Development Services	8500-8599
County Services to Districts	8600-8699
Other Locally Defined Goals	9000-9999



**Function** — The function code identifies the general operational area of an LEA and groups together related activities. The function describes the activity or services performed to accomplish a set of objectives or goal. Examples of functions are transporting, teaching, feeding students, and providing health services. All expenditures must be coded to a function.

<b>Function Group</b>	<b>Function Range</b>
◇ Revenue	0000
◇ Instruction	1000-1999
◇ Instruction Related Services	2000-2999
◇ Pupil Services	3000-3999
◇ Ancillary Services	4000-4999
◇ Community Services	5000-5999
◇ Enterprise	6000-6999
◇ General Administration	7000-7999
◇ Plant Services	8000-8999
◇ Other Outgo	9000-9999

**Object**—The object field classifies expenditures according to the types of items purchased or services received. The object field identifies revenues by their source and type, and balance sheet accounts as assets, liabilities, or fund balances.

<b>Object Group</b>	<b>Object Code Range</b>
◇ Assets	9110-9499
◇ Liabilities	9500-9699
◇ Fund Balances	9700-9799
◇ Revenues	8010-8799
◇ Expenditures	1000-6999
◇ Other Sources	8910-8979
◇ Transfers Out/Other Uses	7600-7699
◇ Other Outgo	7100-7499
◇ Contributions	8980-8999

The above descriptions and SACS information were obtained from the California School Accounting Manual (CSAM), 2013 edition, published by the California Department of Education. The manual can be found at : <http://www.cde.ca.gov/fg/ac/sa/documents/csam2013complete.pdf>

# BUDGET POLICY

## **Initial Budget Adoption**

On or before July 1 of each year, the Governing Board shall adopt a budget which adheres to the state's standardized account code structure (SACS) as prescribed by the Superintendent of Public Instruction (SIP). (Education Code [42126](#), [42127](#))

Before adopting the district budget for the subsequent fiscal year, the Board shall hold a public hearing. An agenda for this hearing shall be posted at least 72 hours before the hearing and shall indicate the location where the budget may be inspected. The proposed budget shall be available for public inspection at least three working days before this hearing. This hearing shall be held at the same meeting as the public hearing to solicit public input on the local control and accountability plan (LCAP) or the annual update to the LCAP. (Education Code [42103](#), [42127](#), [52062](#))

(cf. 0460 - Local Control and Accountability Plan)

(cf. [9320](#) - Meetings and Notices)

(cf. [9322](#) - Agenda/Meeting Materials)

The Superintendent or designee shall notify the County Superintendent of Schools of the location, dates, and times at which the proposed budget may be inspected, as well as the location, date, and time of the public hearing, in sufficient time for the County Superintendent to publish such information in a newspaper of general circulation at least 10 days but not more than 45 days before the hearing as required by Education Code [42103](#).

During the hearing, any district resident may speak to the proposed budget or to any item in the budget. The hearing may conclude when all residents who have requested to be heard have had the opportunity to speak. (Education Code [42103](#))

(cf. [9323](#) - Meeting Conduct)

After the public hearing, at a public meeting held on a different date, the Board shall adopt the district budget following adoption of the LCAP at the same meeting. The budget shall not be adopted if an approved LCAP or annual update to the LCAP is not in effect for the budget year. (Education Code [52062](#))

The Superintendent or designee shall file the adopted budget with the County Superintendent no later than five days after adoption or by July 1, whichever occurs first. The budget and supporting data shall be maintained and made available for public review. (Education Code [42127](#))

(cf. [1340](#) - Access to District Records)

## **Revised Budget**

No later than 45 days after the Governor signs the annual Budget Act, the Superintendent or designee shall make available for public review any revisions in budgeted revenues and expenditures which are consequently necessary. (Education Code [42127](#))

If the County Superintendent disapproves the district's budget, the Board shall review and respond to his/her recommendations at a public meeting on or before September 8. The response shall include any revisions to the adopted budget and any other proposed actions to be taken as a result of those recommendations. (Education Code [42127](#))

Before revising the budget, the Board shall hold a second public hearing regarding the proposed revisions in accordance with Education Code [42103](#). In addition, if the initial budget was disapproved by the County Superintendent, the public hearing shall include a review by the Board and the County Superintendent of the disapproval and the County Superintendent's recommendations. (Education Code [42127](#))

The revised budget and supporting data shall be maintained and made available for public review. (Education Code [42127](#))

## **Budget Review Committee for Disapproved Budgets**

If the district's revised budget is disapproved by the County Superintendent for any reason other than his/her disapproval of the district's LCAP or annual update to the LCAP, the budget shall be reviewed by a budget review committee, unless the Board and County Superintendent agree to waive the requirement and the California Department of Education accepts the waiver. (Education Code [42127](#))



This committee shall consist of either: (Education Code [42127.1](#), [42127.2](#))

1. Three persons selected by the Board from a list of candidates provided by the SPI, who shall be selected within five working days after receiving the list of candidates
2. A regional review committee convened by the County Superintendent with the approval of the Board

If the budget review committee recommends disapproval of the district budget, the Board may submit a response no later than five working days after receipt of the committee's report. The response may include any revisions to the adopted final budget and any other proposed actions to be taken as a result of the committee's recommendations. (Education Code [42127.3](#))

If the SPI disapproves the district budget after reviewing the committee's report and the district's response, the Board shall consult with the County Superintendent as he/she develops and adopts, by November 30, a fiscal plan and budget that will allow the district to meet its financial obligations. For the current fiscal year, the district shall operate in accordance with the budget adopted by the County Superintendent. (Education Code [42127.3](#))

Until the district receives approval of its budget, it shall continue to operate either on the basis of the prior year's budget or on the basis of the current year's unapproved budget as adopted and revised by the Board, whichever budget contains a lower total spending authority. (Education Code [42127.4](#))

Regulation HEMET UNIFIED SCHOOL DISTRICT  
Approved: June 17, 2014 Hemet, California

## BUDGET DEVELOPMENT

Beginning in January of each fiscal year, the budget development process begins with the Governor of California publishing his/her proposed State budget. Financial information applicable to school districts that is contained in the January budget is applied to the Local Control Funding Formula and various state categorical programs. District staff prepare initial budget assumptions and current fiscal year activity is estimated. As part of legislation that authorized the Local Control Funding Formula (LCFF), districts are now also required to reach out to the community and parent groups for input on their Local Control Accountability Plan (LCAP). This process begins in the spring of each year.

In February, Cabinet and Business Services staff coordinate to develop preliminary enrollment projections. Cabinet reviews the staffing formulas in conjunction with staffing requests in relation to the enrollment projections.

The month of March consists of meetings with the district's leadership team and the Governing Board with the intent to develop budget goals and recognize resource needs throughout the district for the next fiscal year. Preliminary staffing allocations are developed and evaluated based on the projected enrollment and resource needs.

During April and May, the district focuses its efforts on identifying resources to meet anticipated needs and again, meetings are held with the district leadership team and the Governing Board where all members are encouraged to participate and provide input in developing the district's budget priorities. Revenue and expenditure estimates are analyzed to identify potential unfunded priorities and surplus revenues. Input from the community, bargaining units, parents, and other stakeholders is used to identify and prioritize goals to include in the district's LCAP. The identified goals are entered into the state's LCAP template and the LCAP is released for a final 30 day public comment period.

In mid-May, the Governor publishes the May Revise of the January proposed budget. The Governor's revised budget provides additional insight for the direction in which education funding is headed. With the additional information, cabinet reviews the applicable changes to the base budget and creates a proposed budget for consideration by the Board.

Both the budget and LCAP are presented in a public hearing at a board meeting prior to the meeting at which both documents are submitted for final approval. By June 30th of each year, the annual budget and LCAP are presented to the board for final consideration and adoption.





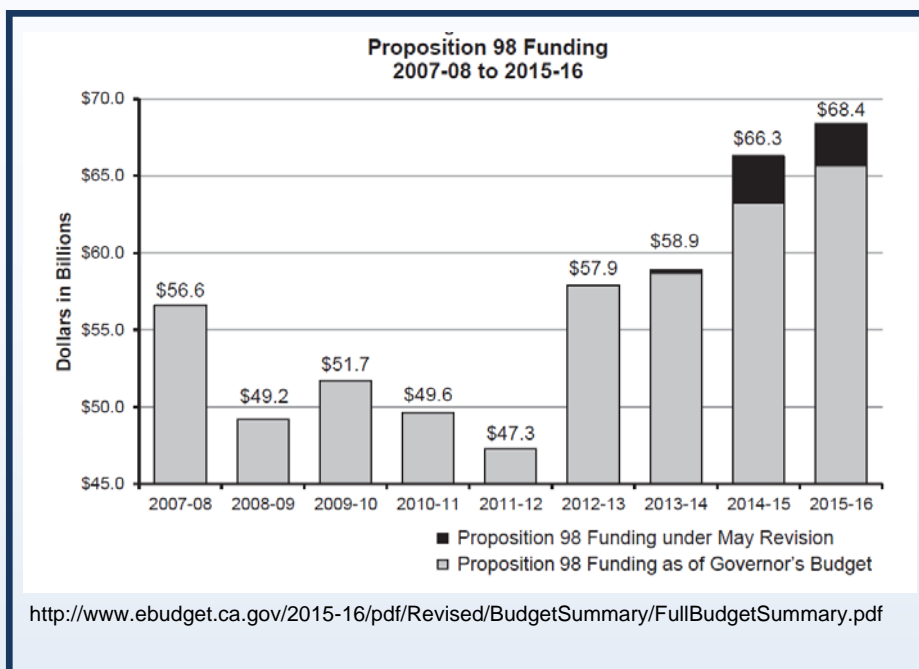
# STATE BUDGET

The state 2015-16 budget presented by the Governor in January proposed funding to bridge 32.19% of the gap between the fully funded Local Control Funding Formula (LCFF) target and the floor or adjusted amount received in 2014-15. It also included a 1.58% cost-of-living adjustment (COLA) for LCFF base grants. With state revenue receipts coming in higher than original projections, the Governor also proposed one-time funding for schools that would be counted toward prior year mandated cost reimbursements that have not been paid. The funding would be unrestricted and could be used to for costs related to Common Core implementation. The projected one-time revenue was expected to be approximately \$180 per ADA.

The May Revision was released on May 14th. The budget acknowledged that state revenue receipts were almost \$6.7 billion more than January estimates and that schools would be receiving \$3.1 billion of the new dollars. The added revenue for schools will be provided by increasing the LCFF gap funding to 53.08% and increasing the one-time funding to approximately \$601 per ADA. The gap funding increase puts full implementation ahead of schedule. Original projections when LCFF was first adopted showed 2015-16 LCFF funded at \$47 billion. The May Revision places LCFF funding at \$53.1 billion.

Other items affecting K-12 education in the May Revision include a downward adjustment to the funded COLA from 1.58% projected in January to 1.02%. The COLA would be applied to LCFF base grants as well as most categorical programs that are funded outside the LCFF. In addition, \$60.1 million has been provided to implement recommendations of a statewide Special Education Task Force including increased support for infant and toddler programs and expanded opportunities for preschool students with exceptional needs. Career Technical Education (CTE) also received a boost in funding with \$250 million in proposed one-time funding to support a transitional CTE Incentive Grant Program.

The Legislative Analyst's Office (LAO) analysis of the Governor's May Revision dated May 15, 2015 estimates state revenues a few billion dollars higher than the Governor's projections. The LAO warned that projections of future budget surpluses should be viewed with caution due to the extreme volatility of the state's revenue sources and the state's complex education funding model. The LAO report suggested the Legislature should carefully consider any new on-going spending or tax reduction plans.



# BUDGET SUMMARY

Hemet Unified School District's 2015-16 budget is developed using assumptions based on the May Revise, as well as recommendations and guidance from the Riverside County Office of Education, School Services of California, and other K-12 advocacy groups.

Hemet Unified's Local Control Funding Formula for the 2015-16 adopted budget is calculated using the base rates, gap funding percentage and other factors provided in the May Revise. Average daily attendance is used to calculate funding levels. Adjustments are also made to ADA for district students transferring in and out of charter schools. LCFF supplemental and concentration funding is calculated using a three-year rolling average of the district's unduplicated pupil count (UPC) percent for district students that qualify for free and reduced meals, are identified as English learners or who are foster youth. For the 2015-16 budget, a UPC percentage of 81.59% was used.

The budget assumes enrollment of 21,045 students, excluding charter school students. This is an increase of 228 students from the prior year. Enrollment growth is expected from community day students previously enrolled in county programs and the phase-out of the College Prep Charter High School. ADA is assumed to be at 94.0% of enrollment.

2015-16 general fund revenues including transfers in and other sources, are projected to total \$232.1 million. Expenditures, including transfers out and other uses, are budgeted at \$229.2 million. Revenues are projected to exceed expenditures by \$2.9 million bringing the combined general fund ending balance up to \$24.2 million.

Revenues are projected to see an overall increase of \$36.2 million over the prior year. Growth comes from continued movement toward full implementation of LCFF through the current year gap funding and the one-time unrestricted state dollars. Expenditures increase by \$23.7 million as a result of staff growth, salary increases and Local Control Accountability Plan initiatives.

An 8% salary increase given to certificated bargaining unit members and the 4% salary increase provided classified and management staff in mid 2014-15 is rolled forward to 2015-16. A \$1,500 increase to the health and welfare cap for Hemet Teacher's Association (HTA) members is also included in the budget. The cap increase was paid as a one-time salary bonus in 2014-15. A 1.25% increase to STRS costs has been added based on the current rate schedule. PERS rates are budgeted at 11.847%, an increase of 0.147% over 2014-15 levels. Step and column increases for employees moving up and across the salary schedule for longevity and education is budgeted at an estimated 1.0% increase to total salaries. The 2015-16 budget includes numerous increases in all employee groups including 34 certificated teaching positions to reduce K-3 and other class sizes, as well as additional personnel to staff the new Aspire Community Day School scheduled to open for the 2015-16 school year.

\$33.8 million in continued and new LCAP initiatives have been included in Hemet Unified's budget. These initiatives are a result of input received by the community, parents, students and staff to address goals identified in the district's Local Control and Accountability Plan and Strategic Plan. A full list of these initiatives is included in the appendix of this report.

Utility cost are anticipated to remain flat with increases off-set by savings from energy management and solar projects. No other major changes to revenues or expenditures are assumed.

## 2015-16 General Fund Budget Assumptions

LCFF Base Grant K-3 (Fully Funded)	\$	7,083
LCFF Base Grant 4-5 (Fully Funded)	\$	7,189
LCFF Base Grant 6-8 (Fully Funded)	\$	7,403
LCFF Base Grant 9-12 (Fully Funded)	\$	8,578
Unduplicated Student Count		81.59%
LCFF Gap %		53.08%
Statutory COLA - State revenues		1.020%
School Year (days)		180
Enrollment Growth		1.01%
CBEDS Enrollment (excluding NPS)		21,045
CBEDS Enrollment Growth (excluding NPS)		228
ADA %		94.00%
Budget Yr ADA (excluding Charter ADA)		19,781.18
Funded ADA (higher of bldgt yr or prior yr P-2)		19,781.18
Growth/Class Reduction FTE(s)		50.00
Salary Adjustments		2.00%
H&W Cap Increases (HTA -per FTE)	\$	1,500
Step and Column Costs - Unrestricted GF		1.00%
STRS Rate		10.73%
PERS Rate		11.847%
Routine/Deferred Maint. Contribution		3.00%
Fund Balance Reserve		5.00%
New Schools		1.00
New School Staffing (Clsfd & Certificated FTE's)		17.75
One-Time Mandate/CCSS Funding (per ADA)	\$	580
Unrestricted Lottery (per ADA)	\$	128
Restricted Lottery (per ADA)	\$	34





## LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

A component of the Local Control Funding Formula is the requirement for districts to develop a Local Control Accountability Plan. The plan is designed to allow districts to identify actions that the district will take to meet the eight educational priorities identified by the state as well as any locally identified goals and priorities. The plan also addresses how the district expects to provide increased and improved services to those students for whom supplemental and concentration funding is received. These are students who qualify for free and reduced meals, are English Language learners or foster youth. Included in the LCAP is the projected cost for each initiative and those costs are included in Hemet USD's proposed 2015-16 budget. LCAP expenditures fall across all expenditure categories as identified in the table below.

2015-16 LCAP	(millions)
Certificated Salaries	\$16.00
Classified Salaries	3.30
Employee Benefits	5.00
Books/Supplies	5.40
Services/Operating Expenses	3.70
Capital Outlay	0.80
Other Uses/Contributions	(0.40)
<b>Total</b>	<b>\$33.80</b>



Cawston Elementary School



West Valley High School



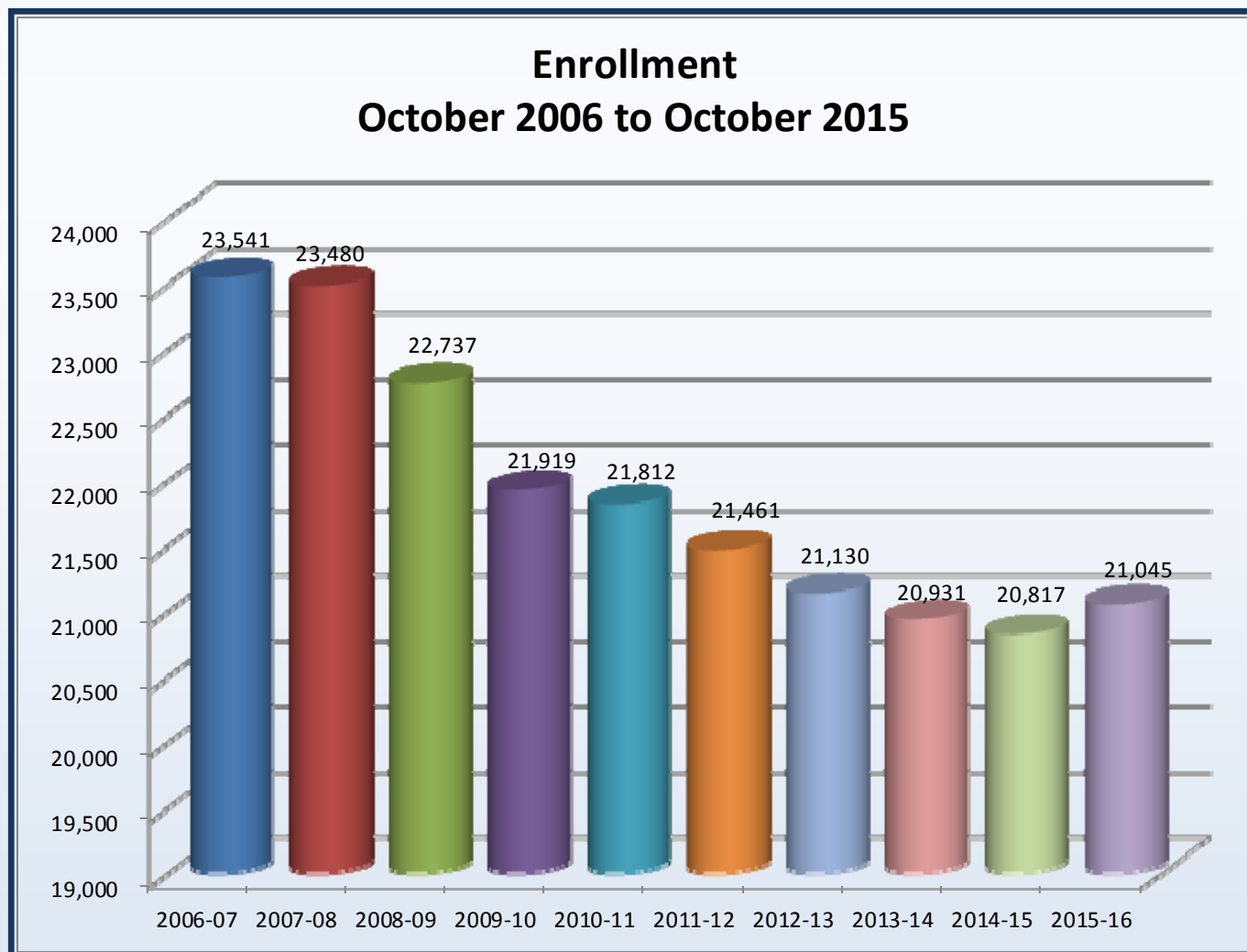
# STUDENT INFORMATION

## ENROLLMENT

Each year on the first Wednesday in October, the State of California requires districts to report the number of students enrolled, regardless of actual attendance on that date. The enrollment data collected is submitted through the California Longitudinal Pupil Achievement Data Systems (CALPADS) for reporting purposes and data collection. This number, along with a variety of student and staff demographic information collected at the same time, is used for comparative reporting with other districts in the state. On the reporting day, districts also report the number of students they have enrolled that are eligible for free or reduced priced meals, are identified as English learners or who are foster youth. This data is compiled to determine each district's unduplicated pupil count (UPC) of these students which is then used as the basis for LCFF supplemental and concentration funding.

Enrollment data for Hemet Unified and all other California school districts can be found on the California Department of Education's DataQuest web site at <http://data1.cde.ca.gov/dataquest>. October 2014 enrollment certified through CALPADS was reported at 20,817, excluding charter school students. Data used to develop enrollment projections for the budget year include housing starts and birthrates.

Budgeted enrollment projections for 2015-16 assume an increase 228 students or just over 1.0% district-wide from the prior year. This is the first time growth in enrollment has been anticipated since 2006-07. The expected increase in students attending district schools is attributed to re-establishment of the district's community day school program and the subsequent return of Hemet USD students attending the county's community day school. Additional growth is related to the phased closure of the College Prep Charter High School. Enrollment projections for each school are listed in the table on the following page.



## AVERAGE DAILY ATTENDANCE (ADA)

Average daily attendance or ADA is a number derived from a district's student attendance reporting system and is the primary factor to determine annual LCFF base funding levels. ADA is equal to the average number of pupils who attend class over the course of the school year. This number is computed by counting only days of actual attendance for each student and dividing that number by the number of days in the school year. The majority of a school district's unrestricted funding is calculated on ADA for the benchmark period called Period 2 or P2. The cut-off date for this attendance calculation is in mid April of each year. The 2015-16 budget projects P-2 ADA to be 19,781, including attendance for district students enrolled in county programs.

Projected 2015-16 Enrollment	
Bautista Creek	881
Cawston	821
Fruitvale	908
Harmony	859
J.Wiens	836
Little Lake	867
McSweeny	733
Ramona Elementary	746
Valle Vista Elementary	688
Whittier Elementary	1,092
Winchester Elementary	540
Cottonwood K-8	256
Hamilton K-8	441
Idyllwild K-8	322
Acacia Middle School	713
Dartmouth Middle School	1,052
Diamond Valley Middle School	1,124
Rancho Viejo Middle School	1,178
Hamilton High School	329
Hemet High School	2,229
Tahquitz High School	1,525
West Valley High School	1,612
Alessandro Continuation High School	356
Aspire Community Day School	100
Family Tree K-8 Independent Study	106
HH Jackson Independent Study HS	685
Non-Public Schools	45
<b>Total</b>	<b>21,045</b>

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# Staffing

## SALARIES AND STAFFING FORMULAS

The district allocates staff to school site operations based on staffing formulas. The formulas have been developed over a number of years and are reviewed and revised annually as part of the district's budget development process. Changes made for 2015-16 include lower class sizes across all grade levels. Grades K-3 are reduced according to the LCFF formula in order to meet progress toward 24:1 in proportion to the annual increase in LCFF. Because each school started with a different average class size for the 2012-13 base year, the target class size for 2015-16 for grades K-3 varies by site. The formulas summarized in the table on this page have been used as the starting basis for 2015-16 staffing levels. Staffing level changes have been reviewed by cabinet and approved by the Governing Board. Staffing augmentations to the formula subsequent to budget adoption are approved by cabinet.

Approximately 80.5% of all 2015-16 general fund expenditures are committed to salary and related benefit costs. A negotiated settlement with certificated bargaining unit members in 2014-15 resulted in an 8% increase to salaries effective July 1, 2014 and an additional 2% increase effective July 1, 2015. In compliance with a 'favored nations' or 'me-too' clause in the classified bargaining unit agreement, the 2% increase has been applied to budgeted salary costs for classified employees as well for employees in management positions. The certificated bargaining unit's agreement also included a provision to re-open for salary negotiations if the state approved an LCFF gap funding percentage greater than the 32.19% proposed in the January budget. However, while the May Revise gap percentage has been proposed at 53.08%, no additional salary increase costs above the 2% are budgeted at this time.

The district has supported 92% of most library technician salary and benefit expenses from Title I and four middle/high school counselors. Based on the outcome of the 2014-15 federal program monitoring (FPM) review, it was found that middle and high school library technicians and counselors were not performing duties in compliance with Title I regulations. As a result, the costs for those positions have been transferred to the unrestricted general fund for the 2015-16 budget year. Prior to 2014-15, the district also paid for the cost of all health technicians from restricted LEA Medi-Cal reimbursements. Because of growing costs in other Medi-Cal reimbursement activities and a decline in reimbursement revenues, there is no longer sufficient funds to cover all health tech positions from this account. Effective July 1, 2014, 50% of health tech positions were moved to the unrestricted general fund. The remaining health tech positions are transferred to the unrestricted general fund effective July 1, 2015. The total cost for the transfer of all both the Title I and Medi-Cal positions for the 2015-16 budget year is approximately \$1.5 million.

Along with the position costs transferred from Title I and LEA-Medical, approximately 98 new positions have been added to the general fund under numerous LCAP initiatives and to lower class sizes and fall under all employee groups. This is in addition to staff added under the 2014-15 LCAP plan.

Staffing for special education classes are analyzed and re-assessed on an on-going basis throughout the year and adjustments are made as necessary. The budget includes many added special education teacher, aide, and support staff positions to meet growing need and demand.

Staffing Formulas	
Position	2015-16 Formula
Principal	1.0 Per Site
Assistant Principal	Varies
Teachers K	25 to 1.0
Teachers 1-3	25 to 1.0
Teachers 4-5	30 to 1.0
Teachers 6-8	30 to 1.0
Teachers - 9-12	30 to 1.0
Instrumental Music - K-5	0.25 per site
Counselors - Middle Schools (Base)	1 per site
Counselors - High Schools (Base)	3 per site
Librarian -	1.0 Per District
Office Manager	1.0 Per Site
Clerical Support Staff	Varies
Secretary II	Varies
Library/Media Tech	Varies
Health Technician	7.0 Hrs
Campus Supervisors - High School	1.0 Hrs Per 44
Campus Supervisors - Middle School	1.0 Hrs Per 50
Supervision Aides	1.0 Hrs Per 50
Plant Manager - High School	1.0 Per Site
Custodian	Varies

## EMPLOYEE BENEFITS

### Statutory Benefits

In compliance with federal and state laws, Hemet Unified School District provides the following statutory benefits.

#### Social Security / OASDI / FICA / Alternate FICA

Most employees who are not eligible for STRS participate in the federal Social Security program through mandatory payroll deductions. Social Security, also known as OASDI (old-age, survivor, disability insurance) or FICA (federal insurance contributions act) provides retirement benefits for individuals who have worked the number of years required for eligibility. Other benefits may include disability income, survivor, dependent, and medical benefits. The amount contributed, which is matched by the district is based on a rate determined and established by the Social Security Administration and is currently 6.2% for both the employee and employer. The district also provides an alternate FICA plan to substitute and part-time employees who work less than four hours per day in all combined positions. This plan invests employee and employer contributions in a private retirement plan which the employee has access to upon retirement.



#### MediCare / FICA

Medicare is a federal program which pays certain healthcare expenses for individuals 65 years of age and older. Payment is required through the federal insurance contributions act (FICA). Enrolled individuals must pay deductibles and co-payments, but much of their medical costs are covered by the program. Medicare is less expensive than some other health care programs and it is an important source of post-retirement healthcare. Employees contribute a percentage of their salary each pay period to the program with their employer contributing an equal matching amount. Rates are established by the Medicare program and currently are 1.45% for both employer and employee contributions.

#### Unemployment Insurance

Most employees of the district are covered by the State Unemployment Security laws. Under provisions of these laws, employees of the district who become totally or partially unemployed, and who meet the eligibility requirements set forth may be eligible to receive unemployment compensation. Unemployment contributions are an employer paid expense. The 2015-16 unemployment rate for all districts in the county remains unchanged from 2014-15 and is set at 0.05%.

#### Workers Compensation Insurance

The district also sets aside a percentage of the amount it pays each employee for worker's compensation insurance. Since July 1, 2006, the district has been self-funding its worker's compensation plan. This has shown to be an effective cost savings measure. Claims continue to be less than the premiums paid previously to outside agencies. The district is projecting to end the 2014-15 year with approximately \$5.8 million in reserves for future claims and another \$6.6 million in the Worker's Comp account's ending balance. Reserves and activity for the self-insured Worker's Compensation plan are reported outside the general fund in Fund 67. The employer contribution rate for worker's compensation in 2015-16 is lowered slightly from the prior year to 1.20% of salaries paid.

### Other Employee Benefits

In addition to the statutory benefits described above, Hemet Unified School District also contributes to employee retirement plans and health and welfare benefits.

#### Retirement Plans

Certificated employees in regular positions are eligible to participate in the State Teachers Retirement System (STRS). Historically, the district has contributed an amount equivalent to 8.25% of an employee's salary to the plan. However, with the STRS plan facing large unfunded liabilities, increases to employer contributions that were enacted in 2014-15. Employer STRS rates increase to by 1.85% annually until 2020-21 when rates will reach 19.10% of certificated salary costs. The STRS rate for 2015-16 is 10.73% and is included in 2015-16 budget.

Classified employees who meet certain criteria are eligible to participate in the California Public Employees Retirement System (CalPERS). The district covers the employee cost for this plan which is currently equivalent to 7.00% for employees who were members of PERS prior to January 1, 2013. As a condition of the Pension Reform Act, employees who become members of PERS after January 1, 2013, will be required to pay their own share of retirement costs, which



is currently calculated to be 6%. School districts are required to pay the employer share of PERS costs. For 2015-16, the employer PERS rate has been set at 11.847%. Like STRS, PERS employer costs are also expected to increase dramatically over the next several years in order to pay down the plan's growing unfunded liability. PERS rates are expected to reach 20.40% of salaries by 2020-21.

In addition to the state STRS and PERS retirement plans, employees may elect to participate in a variety of private retirement and deferred compensation plans through voluntary payroll deductions.

**Health and Welfare Benefits**

A \$1,500 increase to the health and welfare cap for certificated bargaining unit members, which will become effective July 1, 2015, has been included in salary and benefit costs for the new budget year. Classified and management employees had their health and welfare caps increased effective July 1, 2014. The 2015-16 district contribution to health and welfare plans is now capped at \$8,700 for classified and management employees and \$10,600 for certificated bargaining unit members. The total cost of health and welfare insurance coverage varies based on the plans the employee elects. Any premium costs above the capped amount are made by the employees through payroll deductions.

**Other Post Employment Benefits (OPEB)**

Employees who retire from Hemet Unified and who have reached a specified age and completed a designated number of years of service will be eligible to receive an annual contribution from the district toward health and welfare costs. The benefits are paid for a maximum of 10 years or until the retired employee reaches age 65, whichever comes first. The current contribution for retiree health insurance is \$3,500 for all employee groups. A percentage of all active employees' salaries is paid by the district to fund this cost on a pay-as-you go basis. The rates charged for OPEB costs for 2015-16 to cover current year retiree benefits costs are projected to be 0.10% of salaries and a flat rate of \$108.00 per FTE to fund active retirees benefits. These rates are adjusted periodically during the year based on program contributions from salaries and pay outs.

An actuarial study, dated March 1, 2015 has estimated the district's total liability for this plan at \$33.9 million. The district is encouraged to begin funding a portion of this liability annually in addition to the pay-as-you-go costs. The actuarial determined annual required contribution or ARC is \$1.4 million. To-date, the district has aside \$1.5 million in Fund 20, a special reserve fund and plans to add another \$2.0 million to the fund in 2015-16.

	2015-16	Change from Previous Year
<b>Certificated Employees (non-management)</b>		
H&W (cap)	\$ 10,600	\$ 1,500
OPEB	\$ 108	\$ (72)
	<b>\$ 10,708</b>	<b>\$ 1,428</b>
STRS(employer contribution)	10.730%	1.850%
Medicare	1.450%	0.000%
Unemployment	0.050%	0.000%
Worker's Comp	1.200%	-0.700%
OPEB	0.100%	-0.086%
	<b>13.530%</b>	<b>1.064%</b>
<b>Classified Employees</b>		
H&W (cap)	\$ 8,700	\$ -
OPEB	\$ 108	\$ (72.00)
	<b>\$ 8,808</b>	<b>\$ (72)</b>
PERS (EE cost paid by Employer)	7.000%	0.000%
PERS Employer	11.847%	0.076%
FICA - Social Security	6.200%	0.000%
Medicare	1.450%	0.000%
Unemployment	0.050%	0.000%
Worker's Comp	1.200%	-0.700%
OPEB	0.100%	-0.086%
	<b>27.847%</b>	<b>-0.710%</b>



# COMBINED GENERAL FUND BUDGET

## REVENUES

Hemet Unified School District's general fund revenues for 2015-16 are projected to be \$232.0 million, which is a 20.3% or \$39.0 million increase from the total estimated revenue for 2014-15. Revenues come from the Local Control Funding Formula, federal, other state, and local sources.

### Local Control Funding Formula

The Local Control Funding Formula (LCFF) will enter its third year in 2015-16. The state continues to phase in the LCFF working toward full implementation by 2020-21. The LCFF gap funding percentage for 2015-16 is proposed at 53.08% which accelerates the push toward full funding. For Hemet Unified, gap funding for 2015-16 amounts to \$27.9 million, of which \$15.9 million or 55% is attributed to supplemental/ concentration grants. The supplemental/concentration grant portion of LCFF revenues should be used for increased or improved services to students for whom the district receives the additional revenue.

The LCFF includes the following components for school districts and charter schools:

- A base grant for each LEA. Base grants vary based on grade span and range from \$7,083 per average daily attendance (ADA) for K-3 to \$8,578 for grades 9 to 12 for 2015-16.
- A grade span adjustment (GSA) of 10.4 percent on the base grant amount for kindergarten through grade three (K–3). As a condition of receiving these funds, the LEA shall progress toward an average class enrollment of no more than 24 pupils in kindergarten through grade three, unless the LEA has collectively bargained an annual alternative average class enrollment in those grades for each school site.
- A grade span adjustment (GSA) of 2.6 percent on the base grant amount for grades nine through twelve for Career Technical Education (CTE).
- A supplemental grant equal to 20 percent of the adjusted base grant for targeted disadvantaged students. Targeted students are those classified as English learners (EL), eligible to receive a free or reduced-price meal (FRPM), foster youth, or any combination of these factors (unduplicated count).
- A concentration grant equal to 50 percent of the adjusted base grant for targeted students exceeding 55 percent of an LEA's enrollment.

2015-16 LCFF Target Funding - Table 1			2015-16 LCFF—Table 2		
a	Base	\$ 150,910,867	a	2015-16 LCFF Target (Table 1—line e)	\$ 205,180,678
b	Grade Span Adjustments (CSR/CTE)	5,913,919	b	LCFF formula floor (adj prior yr revenue)	152,546,882
c	Supplemental/Concentration	46,440,524	c	LCFF Gap (a –b)	52,633,796
d	Transportation/TIIG Add-Ons	1,915,368	d	Gap Funding @ 53.08% (c x .5308)	27,938,019
<b>e</b>	<b>Total Target</b>	<b>\$ 205,180,678</b>	<b>e</b>	<b>2015-16 LCFF (b + d)</b>	<b>\$180,484,901</b>

2015-16 Supplemental/Concentration—Table 3			2015-16 LCFF Base, GSA & Add-Ons—Table 4		
a	2015-16 S/C Target (Table 1-line c)	\$ 46,440,524	a	2015-16 LCFF (Table 2 - line e)	\$ 180,484,901
b	S/C floor	16,464,834	b	2015-16 S/C (Table 3 - line e)	32,375,930
c	S/C Gap (a –b)	29,975,690			
d	S/C Gap Funding @ 53.08% (c x .5308)	15,911,096	<b>c</b>	<b>2015-16 Base, GSA, and Add-ons (a–b)</b>	<b>\$ 148,108,971</b>
<b>e</b>	<b>2015-16 S/C (b + d)</b>	<b>\$ 32,375,930</b>			



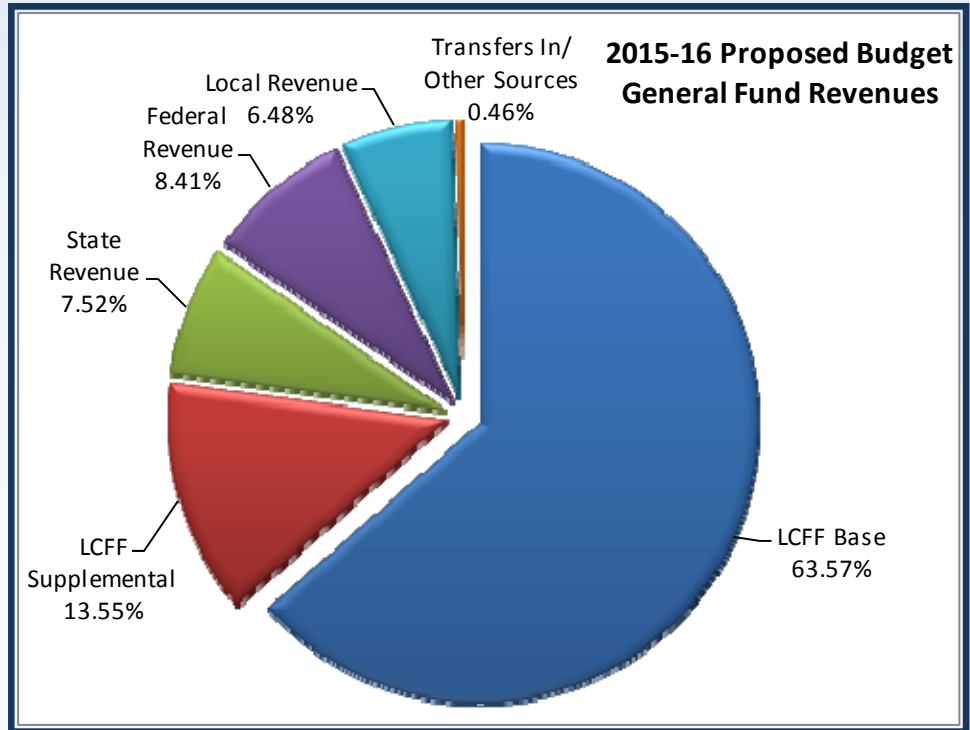


- Add-on funding for Transportation and a Targeted Instruction Improvement Grant (TIIG) equivalent to the level of funding the district received prior to implementation of LCFF.

The Local Control Funding Formula constitutes the main revenue source supporting unrestricted expenditures including classroom instruction and district operations. The district's LCFF is made up of local property tax receipts, Proposition 30 Education Protection Act funds and state aid. Local Control funding target amounts are calculated by multiplying the district's projected average daily attendance by the budget year's funded base rate for each grade level along with the grade span adjustments, and supplemental and concentration funds for unduplicated students in the targeted groups.

For the 2015-16 budget year, a 1.02% Cost of Living Adjustment (COLA) increase was included in the Governor's May Revise budget proposal. This increase was applied to the base rates for each grade span.

Rolled into the LCFF are 34 other former state categorical programs including deferred maintenance, adult education, Economic Impact Aid, professional development grants, and grants for textbooks and instructional materials. A component of LCFF requires districts to meet Maintenance of Effort (MOE) spending requirements for transportation and adult education. For these two programs, district must demonstrate they are spending at least as much in each of these programs as they have in the prior year. Overall, the district can expect to receive nearly \$180.5 million for LCFF in 2015-16. Of this, \$179.0 million is reported in the general fund. An additional \$1.5 million is recorded in the deferred maintenance account in Fund 14.



## Federal Revenue

Total federal revenues for the combined general fund are budgeted at \$17.5 million. \$7.9 million of the federal revenue total is budgeted for the district's Title I programs. Other budgeted federal revenues include \$4.6 million for special education programs, \$1.0 million for Head Start, and \$1.0 million for LEA Medi-Cal reimbursements. The remaining \$3.0 million is for other Title II and Title III programs and various small grants.

## Other State Revenue

Budget amounts for 2015-16 other state revenues total \$19.5 million and are comprised primarily of lottery funds, the mandated cost block grant, after-school program grant, and a one-time allocation for unpaid prior year mandate claims. May Revise estimates show the one time funding equivalent to about \$601 per ADA. The district's budgeted the one-time funds based on a previous preliminary estimate of \$580 per ADA for a total of \$11.4 million. The budget for this allocation will be adjusted after the state adopts its 2015-16 and final per ADA amounts are available. Unrestricted lottery funds are budgeted at \$2.6 million and restricted lottery receipts at \$0.7 million. State revenues for special education programs total \$1.2 million and revenue for the after-school program total \$2.5 million.

## Local Revenue

Local revenues include pass-thru funds from other agencies for special education and child development programs, redevelopment funds, interest earnings, reimbursement of expenses from other agencies, donations, and transportation and facilities use fees. There is \$15.0 million budgeted in the general fund in this category for 2015-16. \$9.7 million is budgeted for Special Education pass-thru funds from the Riverside County Special Education Local Plan Area (SELPA); \$3.0 million is budgeted for redevelopment receipts. \$1.0 million in local revenue is for donations and administrative cost reimbursements from CFD's. \$365,000 is attributed to print shop activities. The balance is for miscellaneous fees, reimbursements, facilities use charges, and interest.



## EXPENDITURES

General fund expenditures for salaries, employee benefits, books and supplies, services and operating expenses, capital outlay, and other outgo total \$226.7 million in 2015-16. This is \$22.0 million or 10.7% more than the district expects to spend for the 2014-15 year. The growth in expenses is related to added staff, salary and employee benefit cost increases, as well as LCAP initiatives. LCAP items are listed in the table on [page 26](#) at the end of this section.

### Salaries and Employee Benefits

Salaries and benefit expenses total \$185.2 million and comprise 80.8% of the district's combined general fund expenditures and other uses. Changes affecting salary and benefit costs in 2015-16 include an increase of 1.85% in employer STRS rates, 0.147% in employer paid PERS rates, \$1,500 in health and welfare caps rates for each certificated bargaining unit member and 2.0% in salaries for all employee groups. New costs are projected for positions added to reduce class size, and for LCAP initiatives. These changes equate to an approximate 12.3% or \$20.3 million growth in salary and benefit costs over the prior year.

The district continues to pay Supplemental Early Retirement Plan premiums for the SERP offered to certificated employees in 2011-12. The annual payment for this benefit amounts to \$672,502. The last payment is scheduled to be paid in July 2016. In addition to the 2011-12 SERP, the district continues to pay for a retirement supplement offered to all employees in 2007-08. The amount due for participants in this plan for 2015-16 amounts to \$18,666. The last payment for this offering is expected in July 2017. The total cost for SERP payments for 2015-16 is \$691,167. The SERP costs are included in the budget in the Employee Benefits expense category.

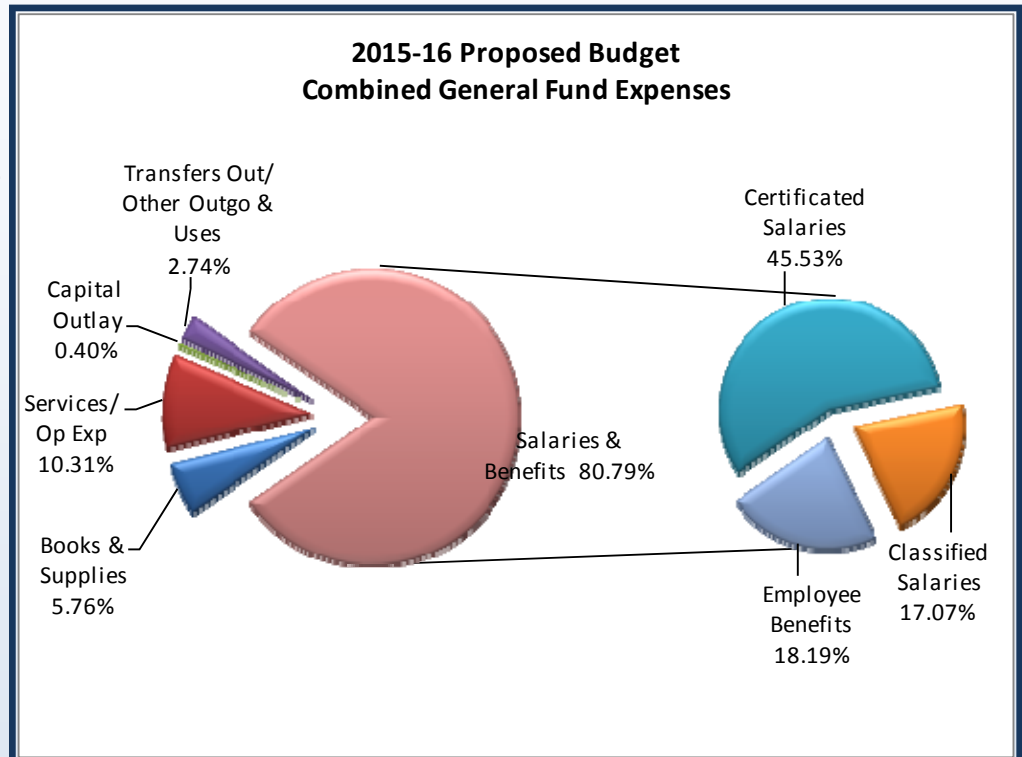
Other Post Employment Benefit (OPEB) costs are allocated across all positions. The rates are based on estimated cost of retiree benefits for the budget year, total salary costs and total positions. The OPEB rate may be adjusted up or down during the year to meet the actual cost of the district's pay-as-you go expenses for the budget year. After the close of the 2014-15 fiscal year, the final OPEB rate for the new budget year may be adjusted to account for available ending balances in the account. Initially, the OPEB rate for 2015-16 has been set at \$108.00 per FTE and 0.10% of salaries.

Changes in employee benefit rates for 2015-16 include an increase to employer STRS obligations from 8.88% to 10.73%. Employer paid PERS rates for 2015-16 will also see an increase, going from 11.771% to 11.847%. 2015-16 rates for the district's self-funded worker's compensation plan are reduced to 1.20%. All other employee benefits costs remain unchanged from the prior year.

Regular approved positions are paid from a general salary account and are given a school or department location code to enable monitoring of staffing allocations. In addition to regular approved positions, sites and departments are provided budgeted allocations for substitutes, extra-duty assignments, and overtime costs as necessary. Substitute budgets are calculated on a formula derived from substitute pay rates, site full-time equivalent (FTE) allocations, and benefits costs. A budget of \$1.9 million has been allocated for substitute costs, \$643,000 for extra duty, and \$110,000 for overtime expenses.

### Books and Supplies

The 2015-16 combined general fund budget shows \$13.2 million allocated for books and supplies. This is \$1.3 million more than the amount expected to be spent in this category in 2014-15. The increase is related to implementation of many LCAP initiatives including continuation of a large technology project. The district is working toward a 1:1 de-



vice goal through the use of Chromebooks. In addition to Chromebooks, laptops and textbooks, amounts budgeted in the books and supplies category are typically for the purchase of consumable supplies that school sites and departments need to operate during the year such as paper, workbooks, office supplies, and gas for vehicles.

## Services and Operating Expenses

\$23.6 million is budgeted in this category for 2015-16. Budgeted costs for services and operating expenses show a \$2.1 million increase over estimated 2014-15 expenses. Much of the growth is related to additional services identified in the district's LCAP. Services and operating expenses include utilities, property and liability insurance, web-based instructional and assessment applications, professional/consulting services, repairs, consultants, non-public school (NPS) tuition for special education students, and travel and conferences. It also includes Supplemental Educational Services (SES) or tutoring provided by outside vendors. Providing SES to district students is a condition of Title I funding. Utility costs are budgeted at \$5.1 million. \$11.4 million is budgeted for professional/consulting services including SES, legal and audit services, and contracts with the City of Hemet and Riverside County Sheriff's office for SRO's. \$1.5 million is set aside for special education students attending non-public schools. The remaining \$2.3 million is budgeted for dues, staff development conferences, workshops, and mileage reimbursement costs, property and liability insurance, repairs, leases, and communication related costs including internet and phones.

## Capital Outlay

A budget of \$909,018 is set aside for capital outlay costs for 2015-16. This is for vehicle replacements and anticipated technology upgrades identified in the LCAP. Capital purchases outside the LCAP may be funded by balances in the district's equipment replacement account in Fund 40.

## Other Outgo

Other outgo is where debt payments for capital leases and other financing activities are recorded. \$4.5 million is budgeted in this category in the general fund for 2015-16. Debt payments for Certificates of Participation (COPs) paid from redevelopment funds total \$3.8 million. The remaining \$700,000 in general fund debt payments are for the lease/purchase of energy efficiency equipment, buses and other vehicles. These debt payments are charged to the department responsible for those items.

A negative \$694,735 expense in the other outgo/transfers of indirect costs category is budgeted for 2015-16. This represents money transferred into the general fund from other district funds such as Child Development (Fund 12) and Cafeteria (Fund 13) for indirect charges. Indirect charges offset the costs of centralized services provided by the general fund to those programs. Indirect rates established by the California Department of Education are set each year. Services provided to these programs for which indirect costs are charged include payroll processing, financial reporting, technology support, purchasing and human resource activities. The indirect rate for 2015-16 has been set at 7.02%

## OTHER FINANCING SOURCES/USES/CONTRIBUTIONS

### Contributions

Contributions between the unrestricted and restricted general funds are expected to grow to \$27.6 million in the 2015-16 budget year. This is a \$4.6 million increase over the prior year. Contributions to restricted resources support special education and routine maintenance costs, as well as long-term debt payments. The increase is related to staff growth in both special education and the return of the 3% contribution to routine maintenance requirement.

### Special Education

Special education costs typically exceed the revenue provided to the district from state, federal and local sources for that purpose. Additionally, in order to retain federal funds, the district must meet maintenance of effort requirements. This standard requires that the special education related expenses supported by state revenues and local contributions be no less than the amount expended in the prior year. Contributions from the general fund to special education resources for 2015-16 are budgeted at \$19.7 million, an increase of \$2.6 million over what is projected for 2014-15. Part of the growth is related to salary increases. The balance is related to new programs, increased special education participation and a growing demand for services.



## **Routine Maintenance**

Hemet USD is contributing \$6.9 million to its routine maintenance program in 2015-16. Under the provisions of the state school building code, the district is required to contribute an amount equal to three percent of its combined general fund expenditures annually to provide for the routine and deferred (long term) maintenance of its facilities. SBX 3 4, authorized in February 2009 and amended by SB 70 in 2011, provided districts the option to reduce the combined contribution to Routine/Deferred maintenance accounts to 1% and eliminated the required deferred maintenance match until July 1, 2015. For the 2015-16 year, the routine maintenance contribution returns to the full 3%. In addition, enactment of LCFF also eliminated the ability to count amounts contributed to deferred maintenance as part of the 3% contribution to routine maintenance. The elimination of the previous flexibility has resulted in a \$2.4 million increase in the maintenance contribution over 2014-15 levels.

## **Redevelopment/Debt Service**

The district uses funds it receives from local redevelopment agencies to repay debt payments on Certificates of Participation (COPs) it has issued for capital improvement projects over the last ten years. Redevelopment funds are based on assessed values of local property. At the time the debt was issued, redevelopment funds were expected to be sufficient to support the principal and interest payments on the COPs debt for many years. After several years of decline in receipts during the recession, redevelopment revenues have begun to increase along with property values. A risk to redevelopment funds passed on to schools is the possible elimination of funding as redevelopment agencies complete current projects. This places uncertainty on whether the district will continue to receive RDA funds at their current level. For now, the district anticipates it will continue to receive RDA funding in 2015-16 and has budgeted \$3.0 million from this revenue source. Debt payments charged to redevelopment continue to exceed revenue receipts in by \$1.0 million. The shortfall will be made up by a contribution from the unrestricted general fund on an on-going basis unless redevelopment receipts reach prior year levels.

## **Transfers In from Other Funds**

Transfers in from other funds to the general fund total \$1.1 million for excess contract revenue for transportation services provided to other districts and special education revenue received by the CPHS and WCA charter schools. The transportation contract revenues transferred in from Fund 63—Enterprise Fund are projected at \$750,000 for 2015-16. Charter special education revenues transferred in from Funds 08 and 09 are budgeted at approximately \$350,000. According to the Memorandum of Understanding agreements between the charter schools and the district, charter special education revenues will be returned to Hemet Unified as the sponsoring agency each year to cover the cost of providing services to charter students.

## **Transfers Out to Other Funds**

\$2.5 million is budgeted as a transfers out to other funds. Transfers out are made up of \$2.0 million to Fund 20—Other Post Employment Benefits Reserve. The district's annual required contribution (ARC) for its OPEB liability has been actuarially calculated to be \$1.4 million. This year's contribution covers the current year ARC and pays down prior year contributions that were not made. Another \$495,600 is transferred out to Fund 40 Reserve for Capital Outlay as a reserve account for unanticipated capital equipment and capital improvement projects.



Dartmouth Middle School



## SITE AND DEPARTMENT ALLOCATIONS

### Site Allocations

In addition to a variety of restricted funding sources, site lottery allocations, and donations, school sites receive two unrestricted site budget allocations. Schools are given a base allocation which is determined by a per ADA rate that is grade span adjusted. Schools also receive a weighted supplemental allocation based on factors that included each individual school's LCFF unduplicated count percent and special education enrollment. The supplemental allocation replaces the former Economic Impact Aid (EIA) funds that were rolled into the LCFF and should be used to provide increased or improved services to the students that generate the funds. Detailed information on the site specific budget allocations for each school is provided in the Appendix.

### Site Lottery Allocations

The Hemet Teacher's Association (HTA) contract article 20.1, stipulates that 20% of unrestricted lottery revenues received by the district are to be allocated to school sites and may be used for expenses such as equipment, supplies, capital outlay, employee in-services, or student field trips. Lottery revenues are allocated to each site based on the site's projected HTA member full-time equivalents (FTE's) for the budget year according to the district's staffing formulas. Budget year lottery revenues are calculated using the per ADA rate provided by School Services of California in their Financial Dartboard and is estimated at \$128 for 2015-16. The district's unrestricted lottery revenue for 2015-16 is projected at \$2.64 million with the amount distributed to sites estimated at \$527,825.



### Other Allocations

Middle and high schools receive allocations for their athletic programs. Athletic budgets increases were an LCAP priority for 2014-15 and that priority remains in the district's 2015-16 plan. The LCAP initiative adds \$1.0 million to amounts allocated for site athletics prior to 2014-15. The total budget set aside for site athletic programs for 2015-16 is \$1.886 million. These funds will be used for coaching stipends, transportation, uniforms, and supplies.

All school sites and some departments receive additional allocations for substitute and extra duty payroll costs. A minimal budget for overtime district wide has been reserved. Summer school expenses and related revenues are reported in a separate account. Individual budgets are also set aside for revenues and expenses related to property and liability insurance premiums and claims, safety and security, the district-wide music program, various LCAP initiatives and other activities.

### Department Allocations

Department budgets are based on historical expenditure levels and anticipated needs. Department allocations are, in many cases, the sole source of funding for operating expenses. Allocations for each department are included in the Appendix of this report.

### District-wide Expenses

A budget is established each year in an account for district-wide expenses. Expenditures charged to this account include those for audits, elections, early retirement (SERP) premiums, and legal expenses. Also, charged to this account are technology related expenses for the district-wide network, student attendance system, and software licensing fees. The amount budgeted for these district-wide expenses total \$2.5 million



## RESTRICTED GENERAL FUND

The district continues its practice of budgeting categorical programs and other restricted revenues with the best estimates provided by contributing agencies and organizations. Restricted revenues come from several sources. Over 45% comes from contributions from the unrestricted general fund. The remaining 55% comes from federal, state, and local sources. These revenues are only to be used for expenditures specified by the granting agency, including English language learners, special education, after school programs, and economically disadvantaged students.

Restricted federal programs include Title I, Title II, Title III and various special education funding. Revenue for federal restricted programs is projected to total \$17.4 million. State restricted programs include lottery, after school education and safety (SAFE), and special education. Restricted state funding is budgeted at \$4.7 million. Local restricted revenues, projected at \$12.7 million are comprised primarily of redevelopment receipts and SELPA pass-through funds for Special Education. Routine Restricted Maintenance (RRM) is also reported in the restricted portion of the general fund. This program is funded entirely by contributions from unrestricted revenues.

Budgeted expenditures for the restricted portion of the general fund total \$60.9 million and except for RRM and two special education accounts, have been budgeted to match anticipated revenues. Any unspent balances remaining at the end of the prior fiscal year are typically re-budgeted in late September of the following year.

A table listing categorical funds and their budgeted amounts for 2015-16 is shown below.

<b>2015-16 Restricted Program Expenditures</b>		
<b>Program/Resource</b>		<b>Expenditure Budget Amount</b>
3010	F Title I	\$ 7,869,738
3310	F Spec Ed Local Asst	4,808,994
3311	F Special Ed Local Asst - Prvt Schls	4,281
3315	F Spec Ed PreSchool	83,393
3320	F Spec Ed PS Local Entitlement	167,783
3345	F Special Ed PreSchool Staff Dvlpmnt	689
3386	F Special Ed - Quality Assurance/ Focused Monitoring	56,500
3550	F Voc Ed	205,652
4035	F Title II - Part A	855,902
4124	F Calif 21st Century	825,000
4203	F Title III - LEP	271,909
4510	F Title VII - Indian Ed	8,790
4810	F BARR Project - WVHS	207,061
5210	F Head Start	1,017,390
5640	F Medi-Cal Reimbursements	1,000,000
5920	F PBIS Grant	502,800
6010	S After School Program (ASES)	2,545,402
6300	S Lottery - Restricted	715,742
6500	S Special Education	29,093,700
6501	S Special Ed - Low Incidence Equip	35,798
6512	S Special Education - Mental Health	1,430,660
6520	S Special Education - Workability	76,002
6690	S Tobacco Use Prevention Ed (TUPE)	184,063
7010	S Agricultural CTE	20,746
8150	L Routine Maintenance & Repairs	4,927,250
9010	L CalState Reading Grant	22,880
9015	L Workforce Investment	3,000
9986	L Redevelopment	4,000,000
<b>Total</b>		<b>\$ 60,941,125</b>

(F = Federal, S = State, L = Local)



## ENTREPRENUERIAL ACTIVITIES

In an effort to generate revenue to off-set the district's own transportation, nutrition and printing costs, it has actively and successfully pursued entrepreneurial opportunities in the these areas.

### Transportation

Hemet USD transportation department engages in entrepreneurial activities by providing and managing transportation services for other districts throughout Riverside County and southern California, including those in the Los Angeles and Pasadena areas. The department also transports resident students attending the California School for the Deaf in Riverside to their homes throughout Southern California on weekends. In addition, Hemet's Transportation department offers field trip services to many districts across Southern California.

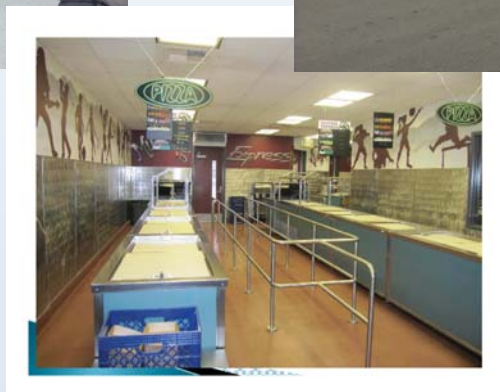
Through these efforts, the district has been able to reduce the financial burden on the general fund of its own transportation services. Financial activity for contracted transportation services is recorded in Fund 63—Other Proprietary Fund. Administrative fees are paid from this fund to the general fund to cover oversight and administration of the contracts including payroll processing, human resources services, technology, and purchasing.

### Print Shop

The district opened the Print Shop in July 2007. The operation was housed in temporary facilities at the former district office complex on W. Latham Avenue. The original intent of the Print Shop was to reproduce consumable materials for Hemet Unified students at a lower cost than purchasing the materials from outside vendors. When the Print Shop was relocated to its new facility at the Professional Development Service Center on W. Acacia Avenue, additional space and improved infrastructure allowed the operation to add equipment and increase production capabilities. While the Print Shop does not see an actual cash profit in its operations, its real financial benefit is realized through reduced printing costs to sites and departments by performing work in-house. Staff estimate that savings at a minimum of \$450,000 annually. Other districts for which the Print Shop is currently providing reprographic services include Perris Union High School District, Alvord Unified School District and Etiwanda Unified School District.

### Nutrition Services

The district's Nutrition Services Department also does what it can to generate additional revenues through catering services. The department has been successful in bringing in new dollars. These funds are reported and kept outside the General Fund in Fund 13 Cafeteria Fund. While these revenues cannot provide any relief to the general fund, they have helped the Nutrition Department avoid encroachment on the general fund, added to the Cafeteria Fund's ending balance, and been used to make equipment purchases to assist in food preparation and serving at the Nutrition Center and school site kitchens.



## ENDING FUND BALANCE

The ending fund balance is made up of balances that are non-spendable, legally restricted, committed for specific uses as authorized by the governing board, assigned or unassigned. Once revenues in the ending balance are committed, they cannot be used for any other purpose until the board formally uncommits the funds. The district annually adopts a resolution authorizing the Assistant Superintendent of Business or the Director of Fiscal Services to assign balances or to recommend committing balances with its adopted budget, interim reports and unaudited actuals reports. The board will approve committed balances with a separate resolution in conjunction with approval of those reports. Along with the fund balance assignment resolution, the board annually re-authorizes a formal economic reserve policy in which a board minimum 5% reserve for economic uncertainty (REU) for Hemet Unified is set. This level of reserves for economic uncertainty is 2% above the statutory minimum reserve of 3% set by the state. The REU is in the unassigned ending balance category. Effective with the 2015-16 year, district's with a assigned or unassigned reserve greater than the statutory minimum must disclose the amount of the excess reserves at public hearing. Hemet Unified's 5% reserve exceeds the 3% statutory minimum by approximately \$4.6 million. This has been disclosed at a public hearing at the June 2, 2015 meeting of the Hemet USD's governing board.

As indicated in the table below, the district's 2015-16 combined general fund is expected to see revenues exceed expenditures by \$2.8 million leaving an ending balance of \$24.2 million. \$2.9 million is legally restricted, \$9.6 million is committed for specific uses. \$0.3 million of the ending balance is non-spendable and is made up of warehouse inventory (stores) and cash in banks outside the district's account at the county treasury. The remaining \$11.45 million is set aside as a reserve for economic uncertainty in the assigned/unassigned ending balance category.

<b>2015-16 Adopted Budget Fund Balance</b>	
<b>Projected Beginning Fund Balance</b>	<b>\$ 21,386,713</b>
Net Increase/(Decrease) from Operations	2,831,289
<b>Ending Fund Balance</b>	<b>\$ 24,218,002</b>
<b>Summary Fund Balance Restrictions</b>	
Economic Uncertainty (5%)	\$ 11,465,000
Revolving Cash	25,000
Stores Inventory Reserve	271,906
Committed Balances	9,573,600
Legally Restricted Balances	2,882,496
<b>Total Fund Balance Assignments/Restricted Balance</b>	<b>\$ 24,218,002</b>
<b>Unrestricted Carry Over and Available for Board Assignments</b>	<b>\$ -</b>
<b>Committed Balances</b>	
H&W Holding Accts	\$ 777,959
IT Infrastructure and Other Capital Improvements	869,713
School Site Instructional Materials	1,331,012
Adult Education	309,179
2016-17 LCFF Gap Funding Reserves	6,100,816
Lottery Funds - School Site Instructional Materials	184,921
	<b>\$ 9,573,600</b>





# Other District Funds

The 2015-16 budgets for the district's other funds are as follows:

Fund	Beginning Balance	Revenues/ Sources	Expenditures/ Uses	Ending Balance
Fund 08 (09)—Charter School (CPHS)	\$ 103,690	\$ 756,589	\$695,073	\$ 165,206
Fund 09—Charter School (WCA)	953,601	4,983,738	4,473,453	1,463,886
Fund 12—Child Development	526	1,694,412	1,693,937	1,001
Fund 13—Cafeteria	5,792,402	12,301,003	13,828,711	4,264,694
Fund 14—Deferred Maintenance	1,044,467	1,503,500	1,830,000	717,967
Fund 17 - Reserve Other Than Capital Outlay	-0-	-0-	-0-	-0-
Fund 20—OPEB Reserve	1,507,750	2,004,000	-0-	3,511,750
Fund 21—Building Fund	23,999,586	240,000	22,299,586	1,940,000
Fund 25—Capital Facilities	2,211,773	374,040	8,933	2,576,880
Fund 35—County School Facilities	4,832,294		852,028	3,980,266
Fund 40—Reserve for Capital Outlay	663,718	495,600	231,430	927,888
Fund 63—Proprietary Fund (Transportation)	5,028,112	14,511,864	13,255,708	6,284,268
Fund 67—Self-Insurance—W/C & HTA Rx	6,496,486	1,844,000	1,690,000	6,650,486
Fund 68— Self Insurance—OPEB	37,146	650,400	675,000	12,546
<b>Total Other Funds</b>	<b>52,671,551</b>	<b>\$41,359,146</b>	<b>\$61,533,859</b>	<b>\$32,496,838</b>

Notable items for other funds include:

Fund 08—Charter Schools is a sub-set of Fund 09. Hemet USD uses Fund 08 to separate financial activity for College Prep High School from those for Western Center Academy which is reported in Fund 09. Fund 08 is reported with Fund 09 in the state SACS forms.

Fund 14—Deferred Maintenance—Prior to implementation of LCFF, the state provided district's with funding to support deferred maintenance projects. Now districts are required to set aside funding each year from their LCFF apportionment to cover deferred maintenance costs as necessary.

The district opened Fund 20— Reserve for Postemployment Benefits late in the 2012-13 year with an initial deposit of \$1.5 million for future retiree benefits liabilities. The district plans to make a second deposit of \$2.0 million in 2015-16.

Fund 35—County School Facilities was re-opened in late 2014-15 to account for reimbursements from the state for prior year school construction projections such as Hemet High School. Funds in this account can only be used for other school facility construction projects.

Fund 63—Enterprise Fund was established in late 2013-14 to account for expenses and revenues related to contracts for transportation services provided to other districts. Because cash in this fund is received on a reimbursement basis, the fund balance must be built up to provide sufficient cash reserves to cover expenses as they are incurred. Currently, temporary loans totaling over \$3.0 million are needed in this fund on an ongoing basis until a larger cash balance is accumulated.

Fund 67— Self Insurance expenses include only worker's compensation claims and expenses. In addition to the projected \$6.6 million ending balance, another \$5.8 million is set aside in accounts payable for an Incurred But Not Recorded (IBNR) reserve. The total ending cash balance in Fund 67 is estimated to be \$12.4 million by June 30, 2016. Cash loans to Fund 63 are made from the Self-Insurance fund.

Fund 68 was opened in 2011-12. This fund is a sub-set of Fund 67 and is used to account separately for OPEB costs and revenues. All activity in Fund 68 is reported with Fund 67 in the state SACS forms.





# Multi-Year Projections & Cash Flow

## MULTI-YEAR PROJECTIONS

The district's multi-year projections are based on the information presented in the table below and were developed based on scenarios and assumptions, as advised by the Riverside County Office of Education and various school district advocacy groups. Based on these assumptions, the district will be able to meet its fiscal obligations in 2015-16 and the two subsequent fiscal years.

### Enrollment/ADA

The 2015-16 enrollment is expected to increase by approximately 1.0% from enrollment reported in October 2014. The increase is related to the return of community day students that have been attending county schools and the phase-out of College Prep High School. The district is projecting enrollment to stabilize and remain fairly flat through 2016-17 with the exception of students transferring to one of its charter schools as it expands to include high school grades. ADA as a percentage of enrollment will remain constant at 94.0%. This is considered to be a conservative assumption based on recent trends.

### Revenues

Cost of living adjustments (COLA) rates, along with LCFF gap funding percentages for all three years of the projection are California Department of Finance estimates provided in the Governor's May Revise budget proposal. These rates that have been applied to the district's LCFF base and are used in its LCFF calculations through 2017-18. COLA increases for state revenues are projected to be 1.02% for 2015-16, 1.60% in 2016-17, and 2.48% in 2017-18. LCFF gap funding is projected to be 53.08% in 2015-16, 37.40% in 2016-17 and 36.70% in 2017-18. Overall, LCFF revenues are projected to increase by 5.6% in 2016-17 over the current budget year, and see another 4.3% increase in 2017-18.

State revenues will decline by \$11.4 million or 58.3% in 2016-17 from 2015-16 projected levels due to the fall off of the one-time state funding. Other than the loss of the one-time funds in 2016-17, there are no other significant changes in other state, federal or local revenues expected during the three years of the multi-year projection.

### Expenses

Combined general fund certificated salaries and related benefits show an increase in all years for step and column costs. No salary increases have been assumed in either of the two out-years. The district must show progress toward reducing K-3 class sizes to 24 to 1 in the same proportion that district's move toward full funding of LCFF. The cost for additional FTE's have been included in the projection in all years to meet this requirement.

The first budget year includes \$33.8 million in LCAP initiatives. The costs are spread across all expenditure categories. There is a reduction in the books/supplies, services/operating expenses, and capital outlay categories in 2016-17 to account for the fall-off of some of the items that are one-time in nature, in addition to the elimination of the 2015-16 one-time transfer out of \$2.0 million to the retiree benefit fund. These reductions are off-set by increases for step and column movements, STRS/PERS rates,

**2015-16 Adopted Budget - Multi-Year Projection Assumptions**

	2015-16	2016-17	2017-18
ADA	94.00%	93.86%	93.86%
P-2 ADA	19,781	19,752	19,752
Funded ADA	19,781	19,752	19,752
Enrollment	21,045	21,045	21,045
Enrollment Growth	1.01%	0.00%	0.00%
LCFF COLA	1.02%	1.60%	2.48%
LCFF Gap	53.08%	37.40%	36.70%
Unduplicated Count %	81.59%	81.59%	81.59%
Staffing Growth FTE's (Clsm Tchrs)	34	13	8
One Time State Funding (per ADA)	\$ 580	\$ -	\$ -
Salary Increases	2.00%	0.00%	0.00%
H&W Cap (per FTE - HTA Only)	\$ 1,500	\$ -	\$ -
STRS Rates	10.73%	12.58%	14.43%
PERS Rates	11.85%	13.05%	16.60%
Step & Column Adjustments	1.000%	1.000%	1.000%
School Year Days	180	180	180
Reserve for Economic Uncertainty	5.000%	5.000%	5.000%
New Schools	1	-	1
Charter Schools	2	2	1



and the additional staff for class size reduction. No additional LCAP expenses are presumed for the final two years of the three year projection.

The multi-year projection shows a budget surplus of approximately \$2.8 million for the 2015-16 budget year. This surplus comes primarily from the routine restricted maintenance account and is legally restricted. The projection indicates deficit spending by approximately \$1.0 million is expected in 2016-17, but there will recover in 2017-18 when the district is projected to add about \$1.6 million to its ending balance.

Because there is no statutory requirement to fund the LCFF gap each year, School Services of California recommends districts set aside reserves in their ending balance in the current and next two fiscal years, should the gap not be funded at the projected level. Following this recommendation, Hemet Unified has committed \$6.1 million in reserves in the current budget year to off-set an LCFF gap funding shortfall, and will have adequate reserves to commit an amount equivalent to the subsequent year's gap funding in each of the following two years of the projection.

Based on the assumptions presented, the district expects it will have sufficient funds to meet obligations in all three years of the projections and maintain its board authorized 5% reserve balance. Therefore, it will self-certify its status as positive for its 2015-16 adopted budget reporting period.

## CASH FLOW ANALYSIS

The governor proposed eliminating the last of the revenue deferrals in 2014-15 in his May Revise and the official apportionment payment schedule as set in statute, will be followed for the first time since deferrals were first imposed in June 2003. While elimination of the deferrals means an improved cash position for the district, spending down reserve balances off-sets some of the gain from the on-time apportionment payments. Cash shortfalls are still expected, though the level of shortfall is greatly diminished from when deferred payments were equal to more than 30% of annual revenues. Cash flows for the 2015-16 and 2016-17 budget years have been prepared to identify potential cash shortfalls and to assist in sizing temporary loans through Tax Revenue Anticipation Notes (TRANS) or from other funds.

### 2015-16 Cash Flow

The cash flow analysis included in this report shows that based on current information, the district can expect cash shortfalls in October and will require a minimum of \$10 million in TRANS or interfund loans to meet combined general fund cash needs through December. Any TRAN issued in July will be repaid in two installments. The first repayment will be in January 2016 and the second in April.

Cash flow analysis of other funds indicate the district's general fund will need to provide periodic cash loans to Fund 12—Child Development Fund. Revenue for activities in the fund are paid on a reimbursement basis so cash must be provided until reimbursements are received. Cash loans to Fund 63—Enterprise Fund for transportation activities will be made from the district's self-insurance fund—Fund 67.

### 2016-17 Cash Flow

The cash flow for 2016-17 is based on the multi-year projections and identifies that a TRANS or temporary loans from other funds may not be necessary in this year. Cash balances stay above \$3.5 million throughout the year with the lowest balance projected for November 2016. Again, loans to Fund 12 are expected during the year.



# Conclusion

Overall the financial outlook is brighter for California schools than it has been in many years. Phasing in of the Local Control Funding Formula will enable those districts, including Hemet Unified, that serve a high percentage of low income and English learner students to provide much needed financial resources to help those students improve academically.

Supported by additional revenues from LCFF and under the guidance of the district's Local Control Accountability Plan (LCAP), Hemet is making progress toward improving educational opportunities for its students. With LCFF revenues, the district is gradually reducing class sizes at all grade levels, working toward a 1:1 device initiative, providing extra support to at-risk students through programs such as BARR, expanding educational opportunities like the Project Lead the Way STEM program, expanding elementary reading programs, and offering a variety of instructional setting options including independent study, community day, and continuation schools. The district has also been able to provide additional support staff for the instructional program and to maintain district facilities. In addition, Hemet USD has been able to show support of its teachers and other staff with an expanded professional development program, salary increases and lower out of pocket costs for health coverage.

Looking forward, the district will continue to support staff in ensuring all students receive the a quality education through prudent use of all its resources.





# Appendix

General Fund Summaries.....	A-1
Other Funds Summary.....	A-4
Projected Enrollment.....	A-5
Site and Department Allocations .....	A-6
LCFF Calculation & Minimum Proportionality Percentage .....	A-9
LCAP Items.....	A-13
Multi-Year Projection.....	A-15
2015-16 & 2016-17 Cash Flows and Cash Options Survey .....	A-21

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**Unrestricted General Fund Summary  
2015-16 Adopted Budget**

	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Adopted Budget
<b>Revenues</b>			
LCFF	\$ 132,074,030	\$ 150,863,008	\$ 178,984,901
Federal Revenue	59,687	98,696	100,000
State Revenue	3,478,780	4,855,971	14,814,081
Local Revenue	3,971,562	2,396,848	2,336,511
<b>Total Revenues</b>	<b>\$ 139,584,059</b>	<b>\$ 158,214,523</b>	<b>\$ 196,235,493</b>
<b>Expenditures</b>			
Certificated Salaries	63,540,048	76,318,883	84,444,798
Classified Salaries	18,856,911	22,094,063	26,340,479
Employee Benefits	23,929,154	26,677,226	31,577,527
Books and Supplies	3,750,018	6,484,144	9,379,618
Services & Operating Exp	10,522,880	12,543,251	15,287,062
Capital Outlay	1,089,045	1,696,588	784,018
Indirect Costs/Debt Srvc	(1,413,571)	(1,503,060)	(2,008,185)
	\$ -		
<b>Total Expenditures</b>	<b>\$ 120,274,485</b>	<b>\$ 144,311,095</b>	<b>\$ 165,805,317</b>
<b>Excess (Deficiency)</b>	<b>\$ 19,309,574</b>	<b>\$ 13,903,428</b>	<b>\$ 30,430,176</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	1,125,635	4,026,991	750,000
Transfers Out/Other Uses	4,387,145	605,221	2,495,600
Contributions	(21,130,145)	(22,965,464)	(27,601,615)
<b>Total Other Sources (Uses)</b>	<b>\$ (24,391,655)</b>	<b>\$ (19,543,694)</b>	<b>\$ (29,347,215)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (5,082,081)</b>	<b>\$ (5,640,266)</b>	<b>\$ 1,082,961</b>
<b>Beginning Fund Balance</b>	<b>\$ 30,974,892</b>	<b>\$ 25,892,811</b>	<b>\$ 20,252,545</b>
<b>Ending Fund Balance</b>	<b>\$ 25,892,811</b>	<b>\$ 20,252,545</b>	<b>\$ 21,335,506</b>
Stores	271,906	271,906	271,906
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances			
Committed Balances		9,713,639	9,573,600
Reserve for Economic Uncertainty	9,110,000	10,242,000	11,465,000
Assigned Balances	16,485,905	-	-
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Restricted General Fund Summary  
2015-16 Adopted Budget**

	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Adopted Budget
<b>Revenues</b>			
LCFF	\$ -	\$ -	\$ -
Federal Revenue	15,383,186	15,871,008	17,360,343
State Revenue	9,134,515	4,771,509	4,695,284
Local Revenue	11,036,330	13,129,962	12,704,036
<b>Total Revenues</b>	<b>\$ 35,554,031</b>	<b>\$ 33,772,479</b>	<b>\$ 34,759,663</b>
<b>Expenditures</b>			
Certificated Salaries	18,082,006	19,160,158	19,930,892
Classified Salaries	11,789,375	11,493,622	12,801,335
Employee Benefits	8,855,863	9,178,228	10,124,421
Books and Supplies	5,357,685	5,398,421	3,833,163
Services & Operating Exp	7,582,077	8,971,287	8,339,682
Capital Outlay	178,566	735,389	125,000
Indirect Costs/Debt Srvc	5,672,798	5,522,717	5,786,632
<b>Total Expenditures</b>	<b>\$ 57,518,370</b>	<b>\$ 60,459,822</b>	<b>\$ 60,941,125</b>
<b>Excess (Deficiency)</b>	<b>\$ (21,964,339)</b>	<b>\$ (26,687,343)</b>	<b>\$ (26,181,462)</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	377,142	321,457	328,175
Transfers Out/Other Uses	-	-	-
Contributions	21,130,145	22,965,464	27,601,615
<b>Total Other Sources (Uses)</b>	<b>\$ 21,507,287</b>	<b>\$ 23,286,921</b>	<b>\$ 27,929,790</b>
<b>Net Increase (Decrease)</b>	<b>\$ (457,052)</b>	<b>\$ (3,400,422)</b>	<b>\$ 1,748,328</b>
<b>Beginning Fund Balance</b>	<b>\$ 4,991,642</b>	<b>\$ 4,534,590</b>	<b>\$ 1,134,168</b>
<b>Ending Fund Balance</b>	<b>\$ 4,534,590</b>	<b>\$ 1,134,168</b>	<b>\$ 2,882,496</b>
Stores	-	-	-
Revolving Cash	-	-	-
PrePaid Expenses	-	-	-
Legally Restricted Balances	4,534,590	1,134,168	2,882,496
Committed Balances	-	-	-
Reserve for Economic Uncertainty	-	-	-
Assigned Balances	-	-	-
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Combined General Fund Summary  
2015-16 Adopted Budget**

	2013-14 Audited Actuals	2014-15 Estimated Actuals	2015-16 Adopted Budget
<b>Revenues</b>			
Revenue Limit Sources	\$ 132,074,030	\$ 150,863,008	\$ 178,984,901
Federal Revenue	15,442,873	15,969,704	17,460,343
State Revenue	12,613,295	9,627,480	19,509,365
Local Revenue	15,007,892	15,526,810	15,040,547
<b>Total Revenues</b>	<b>\$ 175,138,090</b>	<b>\$ 191,987,002</b>	<b>\$ 230,995,156</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 81,622,054	\$ 95,479,041	\$ 104,375,690
Classified Salaries	30,646,286	33,587,685	39,141,814
Employee Benefits	32,785,017	35,855,454	41,701,948
Books and Supplies	9,107,703	11,882,565	13,212,781
Services & Operating Exp	18,104,957	21,514,538	23,626,744
Capital Outlay	1,267,611	2,431,977	909,018
Indirect Costs/Debt Srvc	4,259,227	4,019,657	3,778,447
<b>Total Expenditures</b>	<b>\$ 177,792,855</b>	<b>\$ 204,770,917</b>	<b>\$ 226,746,442</b>
<b>Excess (Deficiency)</b>	<b>\$ (2,654,765)</b>	<b>\$ (12,783,915)</b>	<b>\$ 4,248,714</b>
<b>Other Financing Sources (Uses)</b>			
Transfers In/Other Sources	\$ 1,502,777	\$ 4,348,448	\$ 1,078,175
Transfers Out/Other Uses	4,387,145	605,221	2,495,600
Contributions	-	-	-
<b>Total Other Sources (Uses)</b>	<b>\$ (2,884,368)</b>	<b>\$ 3,743,227</b>	<b>\$ (1,417,425)</b>
<b>Net Increase (Decrease)</b>	<b>\$ (5,539,133)</b>	<b>\$ (9,040,688)</b>	<b>\$ 2,831,289</b>
<b>Beginning Fund Balance</b>	<b>\$ 35,966,534</b>	<b>\$ 30,427,401</b>	<b>\$ 21,386,713</b>
<b>Ending Fund Balance</b>	<b>\$ 30,427,401</b>	<b>\$ 21,386,713</b>	<b>\$ 24,218,002</b>
Stores	\$ 271,906	\$ 271,906	\$ 271,906
Revolving Cash	25,000	25,000	25,000
PrePaid Expenses	-	-	-
Legally Restricted Balances	4,534,590	1,134,168	2,882,496
Committed Balances	-	9,713,639	9,573,600
Reserve for Economic Uncertainty	9,110,000	10,242,000	11,465,000
Assigned Balances	16,485,905	-	-
<b>Available for Board Designation</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**2015-16 Adopted Budget  
Other Funds Summary**

	<b>Fund 09 (08) Charter Schools (CPHS)</b>	<b>Fund 09 Charter Schools (WCA)</b>	<b>Fund 12 Child Development</b>	<b>Fund 13 Cafeteria Special Revenue</b>	<b>Fund 14 Deferred Maintenance</b>
Revenue/Sources	\$ 756,589	\$ 4,983,738	\$ 1,694,412	\$ 12,301,003	\$ 1,503,500
Expenses/Uses	\$ 695,073	\$ 4,473,453	\$ 1,693,937	\$ 13,828,711	\$ 1,830,000
<b>Change in Fund Balance</b>	<b>\$ 61,516</b>	<b>\$ 510,285</b>	<b>\$ 475</b>	<b>\$ (1,527,708)</b>	<b>\$ (326,500)</b>
Beginning Fund Balance	\$ 103,690	\$ 953,601	\$ 526	\$ 5,792,402	\$ 1,044,467
<b>Ending Fund Balance</b>	<b>\$ 165,206</b>	<b>\$ 1,463,886</b>	<b>\$ 1,001</b>	<b>\$ 4,264,694</b>	<b>\$ 717,967</b>

	<b>Fund 20 Other Post Employment Benefits</b>	<b>Fund 21 Building Fund (Measures E &amp; T)</b>	<b>Fund 25 Developer Fees</b>	<b>Fund 35 State School Building Fund</b>	<b>Fund 40 Reserve for Capital Outlay</b>
Revenue/Sources	\$ 2,004,000	\$ 240,000	\$ 374,040	\$ -	\$ 495,600
Expenses/Uses	\$ -	\$ 22,299,586	\$ 8,933	\$ 852,028	\$ 231,430
<b>Change in Fund Balance</b>	<b>\$ 2,004,000</b>	<b>\$ (22,059,586)</b>	<b>\$ 365,107</b>	<b>\$ (852,028)</b>	<b>\$ 264,170</b>
Beginning Fund Balance	\$ 1,507,750	\$ 23,999,586	\$ 2,211,773	\$ 4,832,294	\$ 663,718
<b>Ending Fund Balance</b>	<b>\$ 3,511,750</b>	<b>\$ 1,940,000</b>	<b>\$ 2,576,880</b>	<b>\$ 3,980,266</b>	<b>\$ 927,888</b>

	<b>Fund 63 Enterprise Fund - Transportation</b>	<b>Fund 67 (68) Self-Insurance Fund (OPEB)</b>	<b>Fund 67 (68) Self-Insurance Fund (OPEB)</b>	<b>Total Other Funds</b>	<b>Combined General Fund</b>	<b>All Funds Total</b>
Revenue/Sources	\$ 14,511,864	\$ 1,844,000	\$ 650,400	\$ 41,359,146	\$ 232,073,331	\$ 273,432,477
Expenses/Uses	\$ 13,255,708	\$ 1,690,000	\$ 675,000	\$ 61,533,859	\$ 229,242,042	\$ 290,775,901
<b>Change in Fund Balance</b>	<b>\$ 1,256,156</b>	<b>\$ 154,000</b>	<b>\$ (24,600)</b>	<b>\$ (20,174,713)</b>	<b>\$ 2,831,289</b>	<b>\$ (17,343,424)</b>
Beginning Fund Balance	\$ 5,028,112	\$ 6,496,486	\$ 37,146	\$ 52,671,551	\$ 21,386,713	\$ 74,058,264
<b>Ending Fund Balance</b>	<b>\$ 6,284,268</b>	<b>\$ 6,650,486</b>	<b>\$ 12,546</b>	<b>\$ 32,496,838</b>	<b>\$ 24,218,002</b>	<b>\$ 56,714,840</b>

# Hemet Unified School District

## 2015-16 Projected Enrollment -

Site Name	TK	K	1	2	3	4	5	6	7	8	9	10	11	12	Projected Regular Enrollment	CBEDS Regular Enrollment	Difference	Projected SDC/SH	Projected Total Enrollment		
Bautista Creek	20	129	161	125	136	117	141								829	830	(1)	52	881		
Cawston	19	119	122	108	126	141	143								778	772	6	43	821		
Fruitvale	21	156	155	127	154	154	126								893	894	(1)	15	908		
Harmony	31	128	127	116	148	141	145								834	823	11	25	859		
Jacob Wiens	34	141	146	130	109	131	124								815	789	26	21	836		
Little Lake	21	122	134	119	130	148	133								807	797	10	60	867		
McSweeny	20	111	117	118	110	120	108								704	712	(8)	29	733		
Ramona	22	110	110	104	139	121	120								727	725	2	19	746		
Valle Vista	18	96	107	102	103	112	109								646	654	(8)	42	688		
Whittier	41	198	168	157	179	175	156								1,073	1,051	22	19	1,092		
Winchester	29	83	66	69	95	92	86								520	530	(10)	20	540		
Cottonwood	8	21	20	21	27	29	27	42	32	26					252	257	(5)	4	256		
Hamilton K-8	14	46	49	48	36	44	46	58	39	43					423	429	(6)	18	441		
Idyllwild	5	30	24	30	40	36	38	41	28	46					319	321	(2)	3	322		
Acacia								229	211	174					614	632	(18)	99	713		
Dartmouth								326	326	331					983	944	39	69	1,052		
Diamond Valley								355	338	340					1,033	1,045	(12)	91	1,124		
Rancho Viejo								362	364	365					1,091	1,112	(21)	87	1,178		
Hamilton High											88	67	80	84	320	320	(0)	9	329		
Hemet High											510	521	503	461	1,995	2,155	(160)	204	2,199		
Tahquitz											403	363	319	310	1,394	1,474	(80)	131	1,525		
West Valley											376	390	337	306	1,409	1,545	(136)	203	1,612		
ACE															44	89	133	110	23	0	133
Alessandro															118	238	356	377	(21)	0	356
ASPIRE								10	10	10	15	15	20	20	100	0	100	0	0	0	100
FTLC	0	3	5	5	6	6	8	17	24	32					106	95	11	0	0	0	106
HHJ											118	142	146	147	552	284	268	0	0	0	552
SAILS															0	31	(31)	30	0	0	30
<b>Total Projected Enrollment</b>	<b>302</b>	<b>1,494</b>	<b>1,511</b>	<b>1,378</b>	<b>1,538</b>	<b>1,566</b>	<b>1,509</b>	<b>1,440</b>	<b>1,372</b>	<b>1,367</b>	<b>1,509</b>	<b>1,499</b>	<b>1,568</b>	<b>1,654</b>	<b>19,707</b>	<b>19,708</b>	<b>(1)</b>	<b>1,293</b>	<b>21,000</b>		
<b>CBEDS Enrollment</b>	<b>318</b>	<b>1,355</b>	<b>1,408</b>	<b>1,561</b>	<b>1,573</b>	<b>1,504</b>	<b>1,563</b>	<b>1,361</b>	<b>1,368</b>	<b>1,401</b>	<b>1,509</b>	<b>1,570</b>	<b>1,598</b>	<b>1,588</b>		<b>19,677</b>		<b>1,148</b>			
<b>Difference</b>	<b>(16)</b>	<b>139</b>	<b>156</b>	<b>(30)</b>	<b>(23)</b>	<b>(7)</b>	<b>5</b>	<b>(123)</b>	<b>11</b>	<b>(1)</b>	<b>108</b>	<b>(10)</b>	<b>(2)</b>	<b>56</b>				<b>145</b>			
<b>Prior Year's Grade Level Variance</b>	<b>-4.95%</b>	<b>10.27%</b>	<b>11.05%</b>	<b>-1.89%</b>	<b>-1.46%</b>	<b>-0.44%</b>	<b>0.32%</b>	<b>-9.05%</b>	<b>0.81%</b>	<b>-0.10%</b>	<b>7.16%</b>	<b>-0.67%</b>	<b>-0.14%</b>	<b>3.53%</b>					<b>12.63%</b>		
<b>PY CBEDS</b>	<b>K-3</b>	<b>PY</b>			<b>6,423</b>		<b>GR 4-6</b>	<b>4,703</b>	<b>Gr 7-8</b>	<b>2,981</b>		<b>Gr 9-12</b>		<b>6,718</b>		<b>20,825</b>					
<b>Change</b>		<b>CY</b>			<b>6,466</b>			<b>4,752</b>		<b>2,976</b>				<b>6,806</b>		<b>21,000</b>					
					<b>100.66%</b>			<b>101.05%</b>		<b>99.82%</b>				<b>101.32%</b>							

Other Enrollment																				
Site Name	K	K	1	2	3	4	5	6	7	8	9	10	11	12	Projected Regular Enrollment	CBEDS Regular Enrollment	Difference	Projected SDC/SH	Projected Total Enrollment	
College Prep High												0	0	50	25	75	124	(49)	0	75
Western Center								128	128	128	70	70	30	0	554	471	83	0	0	554
<b>Total Enrollment</b>								<b>128</b>	<b>128</b>	<b>128</b>	<b>70</b>	<b>70</b>	<b>80</b>	<b>25</b>	<b>629</b>	<b>595</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>629</b>
								128	128	128	70	70	70	70						
<b>Total CBEDS Enrollment</b>																				
<b>Total Projected Enrollment</b>																				

**2015-16 Adopted Budget**  
**Site Allocations - Unrestricted General Fund**

Site Name	Resource 0001	Resource 0004		Resource 0106	Resource 0107	Resource 0108	Resource 0707	Resource 1101	Total Allocation
	Discretionary Allocation	Athletics - Base	Athletics - Supplemental *	Extra Duty **	Substitute	Overtime	Site Supplemental	Site Lottery	
Bautista Creek	\$ 66,075	\$ -		\$ 5,450	\$ 62,850		\$ 44,050	\$ 22,745	\$ 201,170
Cawston	61,575			5,450	58,825		32,840	22,540	181,230
Fruitvale	68,100			5,450	65,675		45,400	19,960	204,585
Harmony	64,425			5,450	61,700		34,360	19,785	185,720
JWiens	62,700			5,500	61,100		41,800	19,305	190,405
Little Lake	65,025			5,450	62,875		56,355	22,035	211,740
McSweeny	54,975			5,450	54,300		47,645	17,635	180,005
Ramona	55,950			5,450	54,850		48,490	18,290	183,030
Valle Vista	51,600			5,450	49,750		34,400	17,180	158,380
Whittier	81,900			5,450	78,775		54,600	24,995	245,720
Winchester	40,500			5,450	43,550		35,100	13,435	138,035
Cottonwood	27,650		15,000	13,500	25,275		12,800	7,085	101,310
Hamilton K-8	47,630		15,000	13,450	40,675		22,050	12,345	151,150
Idyllwild	34,775		15,000	13,450	30,375		16,100	9,815	119,515
Acacia	75,580		28,000	21,350	45,900		57,040	17,205	245,075
Dartmouth	111,510		28,000	21,350	62,400		68,380	21,760	313,400
Diamond Valley	119,145		28,000	21,350	64,700		78,680	23,780	335,655
Rancho Viejo	124,870		28,000	21,350	69,850		94,240	25,300	363,610
Hamilton HS	35,530	175,000	200,000	44,100	39,750	5,450	23,030	13,510	536,370
Hemet High	300,915	237,000	210,000	81,150	135,550	5,450	144,885	49,080	1,164,030
Tahquitz High	205,875	237,000	210,000	75,450	104,625	5,450	106,750	35,420	980,570
West Valley High	217,620	237,000	210,000	75,450	98,800	3,300	112,840	35,925	990,935
									-
Alessandro	42,720			9,100	32,800		17,800	8,600	111,020
Aspire CDS	20,000			-	39,750		5,000	5,565	70,315
Family Tree	7,950				8,050		2,120	2,275	20,395
Helen Hunt / ACE	51,450			16,650	33,225		13,720	10,375	125,420
<b>Total Site Allocations</b>	<b>\$ 2,096,045</b>	<b>\$ 886,000</b>	<b>\$ 987,000</b>	<b>\$ 487,700</b>	<b>\$ 1,485,975</b>	<b>\$ 19,650</b>	<b>\$ 1,250,475</b>	<b>\$ 495,945</b>	<b>\$ 7,708,790</b>
District Office/Centralized			\$ 13,000	\$ 226,000	\$ 79,025	\$ 95,350		\$ 31,880	\$ 445,255
<b>Total 2015-16 Allocations</b>	<b>\$ 2,096,045</b>	<b>\$ 886,000</b>	<b>\$ 1,000,000</b>	<b>\$ 713,700</b>	<b>\$ 1,565,000</b>	<b>\$ 115,000</b>	<b>\$ 1,250,475</b>	<b>\$ 527,825</b>	<b>\$ 8,154,045</b>

\* District Admin Allocation will be distributed to sites for CIF additional stipends when earned

\*\* J.Wiens & Ctnwood variances are due to add'l benefit costs for extra duty tied to permanent classified positions

**2015-16 Adopted Budget  
Site Categorical Allocations/Awards**

	Res 3010 - Title I	Resource 3550	Resource 4124	Resource 4510	Resource 4810	Resource 9010	
Site Name	Site Allocation	Carl Perkin CTE	21st Century After School	Indian Ed	Federal BARR	Reading?	Total Allocations w/o Centralized Services
Bautista Creek	\$ 122,303						\$ 123,255
Cawston	118,213						119,101
Fruitvale	156,384						157,333
Harmony	128,340						129,098
JWiens	153,074						153,830
Little Lake	136,715						137,588
McSweeny	127,561						128,330
Ramona	134,183						135,022
Valle Vista	105,944						106,707
Whittier	193,387						194,423
Winchester	96,596						97,284
Cottonwood	38,561						38,841
Hamilton K-8	70,889						71,509
Idyllwild	36,029						36,381
Acacia	120,550					11,440	133,299
Dartmouth	148,789						149,833
Diamond Valley	188,518					11,440	201,361
Rancho Viejo	205,461						206,806
Hamilton HS	50,440	9,771		8,790			71,324
Hemet High	309,458	70,711	275,000			9,999	665,620
Tahquitz High	248,306	39,292	275,000				565,034
West Valley High	266,418	66,086	275,000		207,061		815,912
Alessandro	75,953						76,399
Family Tree	13,827						14,058
HHJ/ACE	33,887						34,370
		-					-
Prprivate School	8,209						-
<b>Total Site Allocations</b>	<b>\$ 3,287,995</b>	<b>\$ 185,860</b>	<b>\$ 825,000</b>	<b>\$ 8,790</b>	<b>\$ 207,061</b>	<b>\$ 32,879</b>	<b>\$ 4,562,718</b>
District Office	4,771,817	\$ 19,792					\$ 4,791,609
<b>Total 2014-15 Allocations</b>	<b>\$ 8,059,812</b>	<b>\$ 205,652</b>	<b>\$ 825,000</b>	<b>\$ 8,790</b>	<b>\$ 207,061</b>	<b>\$ 32,879</b>	<b>\$ 9,354,327</b>

## 2015-16 Department Budgets

Adopted Budget

Department Description	Resource 0000 Dept Discretionary	Resource 0058 Print Shop	Resource 0106 Extra Duty	Resource 0107 Substitutes	Resource 0108 Overtime	Resource 1101 Lottery	Resource F06-8150 RRM	Resource F14-0851 Def Maint	Total
510 Governing Board	\$ 48,000		\$ -		\$ 4,900				\$ 52,900
520 Superintendent	50,000		-						50,000
* 610 Educational Services Admin	1,100,000		-			1,520			1,101,520
625 Assessment	180,000		-						180,000
635 English Language Dvlpmnt	175,000		-						175,000
645 Professional Development	65,000		-			6,580			71,580
650 Pupil Services	35,000		-		8,750				43,750
660 Special Education	253,800		-			20,240			274,040
662 Health Services	12,000		15,150			3,540			30,690
670 CWA	22,500		-						22,500
675 Centralized Enrollment	18,500		48,350						66,850
710 Business Services	27,000		-						27,000
730 Custodial/Plant Operations	400,000		102,700		26,200			1,500,000	2,028,900
731 Routine Maintenance							6,880,000		6,880,000
732 Grounds	385,000		-		17,450				402,450
740 Facilities	27,000		-						27,000
770 Fiscal Services	55,000		-		4,400				59,400
771 District-Wide			29,600	79,025	24,900				133,525
774 Purchasing/Whs/Printshop	55,000		30,200		8,750				93,950
780 Energy Mngmnt	6,500		-						6,500
790 Technology	115,000		-						115,000
810 Personnel	110,000		-						110,000
820 Employee Benefits	2,000		-						2,000
860 Risk Mngmnt/Safety	66,500		-						66,500
<b>Totals</b>	<b>\$ 3,208,800</b>	<b>\$ -</b>	<b>\$ 226,000</b>	<b>\$ 79,025</b>	<b>\$ 95,350</b>	<b>\$ 31,880</b>	<b>\$ 6,880,000</b>	<b>\$ 1,500,000</b>	<b>\$ 11,846,055</b>

\* includes \$700K for textbks



Hemet Unified (67082)		v16.1e					v16.1e					
LOCAL CONTROL FUNDING FORMULA		2014-15					2015-16					
CALCULATE LCFF TARGET												
Unduplicated as % of Enrollment	2 yr average		81.58%		COLA	0.850%	3 yr average		81.59%		COLA	1.020%
	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	6,103.55	7,011	729	1,263	1,029	61,227,789	6,118.06	7,083	737	1,276	1,040	62,011,045
Grades 4-6	4,386.54	7,116		1,161	946	40,456,019	4,551.29	7,189		1,173	956	42,408,368
Grades 7-8	2,875.28	7,328		1,196	974	27,308,051	2,811.79	7,403		1,208	984	26,979,829
Grades 9-12	6,431.63	8,491	221	1,421	1,158	72,621,301	6,300.04	8,578	223	1,436	1,170	71,866,069
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE	19,797.00	149,687,630	5,870,878	25,380,926	20,673,726	201,613,160	19,781.18	150,910,867	5,913,919	25,590,669	20,849,855	203,265,310
Targeted Instructional Improvement Block Grant						375,152						375,152
Home-to-School Transportation						1,540,216						1,540,216
Small School District Bus Replacement Program						-						-
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET</b>						<b>203,528,528</b>						<b>205,180,678</b>
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						1/4						3/8
<b>CALCULATE LCFF FLOOR</b>												
Current year Funded ADA times Base per ADA				12-13 Rate	14-15 ADA	105,517,218			12-13 Rate	15-16 ADA	105,432,898	
Current year Funded ADA times Other RL per ADA				5,329.96	19,797.00	984,307			5,329.96	19,781.18	983,520	
Necessary Small School Allowance at 12-13 rates				49.72	19,797.00	-			49.72	19,781.18	-	
2012-13 Categoricals						15,649,248					15,649,248	
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-					-	
Less Fair Share Reduction						-					-	
New charter: District PY rate * CY ADA						-					-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA				\$ 483.66	19,797.00	9,575,017			\$ 1,540.92	19,781.18	30,481,216	
<b>LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR</b>						<b>131,725,790</b>					<b>152,546,882</b>	
<b>CALCULATE LCFF PHASE-IN ENTITLEMENT</b>												
<b>LOCAL CONTROL FUNDING FORMULA TARGET</b>						<b>203,528,528</b>					<b>205,180,678</b>	
<b>LOCAL CONTROL FUNDING FORMULA FLOOR</b>						<b>131,725,790</b>					<b>152,546,882</b>	
Applied Funding Formula: Floor or Target						FLOOR					FLOOR	
LCFF Need (LCFF Target less LCFF Floor, if positive)						71,802,738					52,633,796	
Current Year Gap Funding					29.15%	20,930,498				53.08%	27,938,019	
<b>ECONOMIC RECOVERY PAYMENT</b>						-					-	
<b>LCFF Entitlement before Minimum State Aid provision</b>						<b>152,656,288</b>					<b>180,484,901</b>	
<b>CALCULATE STATE AID</b>												
Transition Entitlement						152,656,288					180,484,901	
Local Revenue (including RDA)						(21,141,830)					(21,119,049)	
Gross State Aid						131,514,458					159,365,852	
<b>CALCULATE MINIMUM STATE AID</b>												
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	14-15 ADA		N/A			12-13 Rate	15-16 ADA		N/A
2012-13 NSS Allowance			5,379.69	19,797.00		106,501,723			5,379.69	19,781.18		106,416,616
Less Current Year Property Taxes/In Lieu						-						-
Subtotal State Aid for Historical RL/Charter General BG						(21,141,830)						(21,119,049)
Categorical funding from 2012-13						85,359,893						85,297,567
Charter Categorical Block Grant adjusted for ADA						15,649,248						15,649,248
Minimum State Aid Guarantee						-						-
<b>CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)</b>						<b>101,009,141</b>					<b>100,946,815</b>	
Local Control Funding Formula Floor plus Funded Gap						-					-	
Minimum State Aid plus Property Taxes including RDA						-					-	
Offset						-					-	
Minimum State Aid Prior to Offset						-					-	
Total Minimum State Aid with Offset						-					-	
<b>TOTAL STATE AID</b>						<b>131,514,458</b>					<b>159,365,852</b>	
<b>Additional State Aid (Additional SA)</b>						-					-	
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental)						152,656,288					180,484,901	
<b>CHANGE OVER PRIOR YEAR</b>												
LCFF Entitlement PER ADA						7,711					9,124	
PER ADA CHANGE OVER PRIOR YEAR						15.97%	1,062				18.32%	1,413
<b>LCFF SOURCES INCLUDING EXCESS TAXES</b>												
State Aid			Increase			2014-15			Increase		2015-16	
Property Taxes net of in-lieu			20.19%	22,094,203		131,514,458			21.18%	27,851,394	159,365,852	
Charter in-Lieu Taxes			-8.01%	(1,841,759)		21,141,830			-0.11%	(22,781)	21,119,049	
LCFF pre COE, Choice, Supp			0.00%	-		-			0.00%	-	-	

Hemet Unified (67082)		v16.1e					v16.1e						
LOCAL CONTROL FUNDING FORMULA		2016-17					2017-18						
CALCULATE LCFF TARGET													
Unduplicated as % of Enrollment		3 yr average		COLA		COLA		3 yr average		COLA			
				81.57%		1.600%		81.60%		2.480%			
				2016-17		2016-17		2017-18		2017-18			
		ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3		6,119.50	7,196	748	1,296	1,055	63,002,361	6,119.50	7,374	767	1,329	1,083	64,575,193
Grades 4-6		4,556.00	7,304		1,192	970	43,126,690	4,556.00	7,485		1,222	996	44,202,572
Grades 7-8		2,817.00	7,521		1,227	999	27,457,696	2,817.00	7,708		1,258	1,025	28,144,956
Grades 9-12		6,259.50	8,715	227	1,459	1,188	72,539,734	6,259.50	8,931	232	1,495	1,219	74,344,586
Subtract NSS		-	-	-	-	-	-	-	-	-	-	-	-
NSS Allowance		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL BASE		19,752.00	153,051,146	5,998,293	25,947,325	21,129,718	206,126,482	19,752.00	156,843,884	6,145,861	26,599,926	21,677,636	211,267,307
Targeted Instructional Improvement Block Grant							375,152						375,152
Home-to-School Transportation							1,540,216						1,540,216
Small School District Bus Replacement Program							-						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							208,041,850						213,182,675
ECONOMIC RECOVERY TARGET PAYMENT							1/2						5/8
CALCULATE LCFF FLOOR													
Current year Funded ADA times Base per ADA					12-13 Rate	16-17 ADA	105,277,370				12-13 Rate	17-18 ADA	105,277,370
Current year Funded ADA times Other RL per ADA					5,329.96	19,752.00	982,069				5,329.96	19,752.00	982,069
Necessary Small School Allowance at 12-13 rates					49.72	19,752.00	-				49.72	19,752.00	-
2012-13 Categoricals							15,649,248						15,649,248
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA							-						-
Less Fair Share Reduction							-						-
New charter: District PY rate * CY ADA							-						-
Beginning in 2014-15, prior year LCFF gap funding per ADA							58,332,989						68,730,244
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							180,241,676						190,638,931
CALCULATE LCFF PHASE-IN ENTITLEMENT													
LOCAL CONTROL FUNDING FORMULA TARGET							208,041,850						213,182,675
LOCAL CONTROL FUNDING FORMULA FLOOR							180,241,676						190,638,931
Applied Funding Formula: Floor or Target							FLOOR						FLOOR
LCFF Need (LCFF Target less LCFF Floor, if positive)							27,800,174						22,543,744
Current Year Gap Funding						37.40%	10,397,265					36.70%	8,273,554
ECONOMIC RECOVERY PAYMENT							-						-
LCFF Entitlement before Minimum State Aid provision							190,638,941						198,912,485
CALCULATE STATE AID													
Transition Entitlement							190,638,941						198,912,485
Local Revenue (including RDA)							(21,076,686)						(21,075,987)
Gross State Aid							169,562,255						177,836,498
CALCULATE MINIMUM STATE AID													
2012-13 RL/Charter Gen BG adjusted for ADA			12-13 Rate	16-17 ADA			N/A		12-13 Rate	17-18 ADA			N/A
2012-13 NSS Allowance			5,379.69	19,752.00			106,259,637		5,379.69	19,752.00			106,259,637
Less Current Year Property Taxes/In Lieu							(21,076,686)						(21,075,987)
Subtotal State Aid for Historical RL/Charter General BG							85,182,951						85,183,650
Categorical funding from 2012-13							15,649,248						15,649,248
Charter Categorical Block Grant adjusted for ADA							-						-
Minimum State Aid Guarantee							100,832,199						100,832,898
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2015)							-						-
Local Control Funding Formula Floor plus Funded Gap							-						-
Minimum State Aid plus Property Taxes including RDA							-						-
Offset							-						-
Minimum State Aid Prior to Offset							-						-
Total Minimum State Aid with Offset							-						-
TOTAL STATE AID							169,562,255						177,836,498
Additional State Aid (Additional SA)							-						-
LCFF Phase-In Entitlement (before COE transfer, Choice & C)							190,638,941						198,912,485
CHANGE OVER PRIOR YEAR			5.63%	10,154,040					4.34%	8,273,544			
LCFF Entitlement PER ADA							9,652						10,070
PER ADA CHANGE OVER PRIOR YEAR			5.79%	528					4.33%	418			
LCFF SOURCES INCLUDING EXCESS TAXES													
State Aid			Increase				2016-17		Increase				2017-18
Property Taxes net of in-lieu		6.40%	10,196,403				169,562,255		4.88%	8,274,243			177,836,498
Charter in-Lieu Taxes		-0.20%	(42,363)				21,076,686		0.00%	(699)			21,075,987
LCFF pre COE, Choice, Supp		0.00%	-				-		0.00%	-			-

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

	2013-14	2014-15	2015-16	2016-17**	2017-18**	2018-19**	2019-20**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		46,054,652	46,440,524	47,077,043	48,277,562	49,663,870	50,907,735
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		2,300,000	16,464,834	33,911,148	37,700,000	41,400,000	45,000,000
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	2,300,000 TRUE						
3. Difference [1] less [2]		43,754,652	29,975,690	13,165,895	10,577,562	8,263,870	5,907,735
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>		12,754,481	15,911,096	4,924,045	3,881,965	1,735,413	2,953,868
<i>GAP funding rate</i>		29.15%	53.08%	37.40%	36.70%	21.00%	50.00%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) <b>LCAP Section 3, Part A</b>		15,054,481	32,375,930	38,835,193	41,581,965	43,135,413	47,953,868
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement &amp; Transportation</i>		135,686,439	146,193,603	149,888,380	155,415,152	158,132,407	164,068,663
<i>LCFF Phase-In Entitlement</i>		152,656,288	180,484,901	190,638,941	198,912,485	203,183,188	213,937,899
7/8. Minimum Proportionality Percentage* <i>[5] / [6]</i> <b>LCAP Section 3, Part B</b>		11.10%	22.15%	25.91%	26.76%	27.28%	29.23%

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

**SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 15,054,481	\$ 32,375,930	\$ 38,835,193	\$ 41,581,965	\$ 43,135,413	\$ 47,953,868
Current year Minimum Proportionality Percentage (MPP)	11.10%	22.15%	25.91%	26.76%	27.28%	29.23%



## COMBINED GENERAL FUND 2015-16 LCAP INITIATIVES

Priority	Item	Positions Added (FTE's) *	Estimated Cost	Cumulative Cost
1	Expand School Day 0/7th Periods	4.80	\$ 380,000	\$ 380,000
2	Lower Class Size - K-3	34.00	2,869,413	3,249,413
3/3b	Opportunity Classes	8.00	826,450	4,075,863
4	Imagine Learning		550,000	4,625,863
5	English 3D		50,000	4,675,863
6	Implement Math/ELA CCSS		1,200,000	5,875,863
7	Science/Social Studies		451,812	6,327,675
8/8b	AVID		400,000	6,727,675
9	9th Grade BARR program	18.30	2,192,217	8,919,892
10/10b	Read 180	1.60	458,662	9,378,554
11	Project Lead the Way	6.50	751,540	10,130,094
12a	Site Allocations — Supplemental		1,250,475	11,380,569
12b	Site Allocations—Increases		1,122,979	12,503,548
13	Computer Upgrades/Replacements		2,200,000	14,703,548
14	MS/HS Athletics		1,000,000	15,703,548
15/15b	Elementary Counselors	6.00	502,552	16,206,100
16	Options Programs - Aspire	17.75	974,920	17,181,020
17	Site Custodian Staffing Augmentation	12.00	721,134	17,902,154
18	Equal Opportunity Schools		-0 -	17,902,154
19/19b	Expand Music Program	4.00	500,000	18,402,154
20	IT Support	7.00	976,147	19,378,301
21	Keyboarding Program		24,500	19,402,801
22	K-1 Learning		167,000	19,569,801
23	Parent Surveys/Engagement		130,000	19,699,801
24	Warehouse Staff	1.00	63,573	19,763,374
25	Lower Class Size - Grades 4-12	48.00	3,778,500	23,541,874
26	PathFinder		150,000	23,691,874
27	LCAP Administration Augmentation	4.00	573,523	24,265,397

\* FTE's are cumulative totals and include positions added in 2014-15 and new positions proposed for 2015-16



## COMBINED GENERAL FUND 2015-16 LCAP INITIATIVES

Priority	Item	Positions Added (FTE's) *	Estimated Cost	Cumulative Cost
101	1:1 Tech Digital Curriculum Build		540,000	24,805,397
102	CTE RCOE MOU		300,000	25,105,397
103	PLUS—Peer Leadership		150,000	25,255,397
104	PSAT/SAT		135,000	25,390,397
105	EL Site Leads/Training		300,000	25,690,397
106	UC Transcript Eval– RCOE Training		71,638	25,762,035
108	Elementary Ass't Principals	2.00	220,000	25,982,035
110	Summer School—2015-16		400,000	26,382,035
113	1:1 Devices & IT Coverage		250,000	26,632,035
115	District Library Tech (Elem Schools)	1.00	60,000	26,692,035
116	Reading Intervention	14.00	1,260,000	27,952,035
117/117b	Pupil Services Intervention Team	3.00	225,000	28,177,035
118	Former Title I Expenses	11.00	850,000	29,027,035
119	12 Additional Instructional Minutes/Day		2,600,000	31,627,035
120	Elem School Bilingual Parent Liaison	10.50	630,000	32,257,035
122	Middle School Counselor	1.00	108,800	32,365,835
123	Cap & Gown Inventory		100,000	32,465,835
124	EL Admin Staff	2.00	225,000	32,690,835
125	Kinder Reading Materials		200,000	32,890,835
126	PTA Parent Classes		45,000	32,935,835
127	CTI - New Teacher Support		60,000	32,995,835
128	Guided Reading Materials—Elem		210,000	33,205,835
131	Hamilton Expanded Day	0.20	75,000	33,280,835
132	Library Tech—Work Year Expansion		180,000	33,460,835
133	MS Math Intervention Materials		15,000	33,475,835
135	CTE Support (Ag & Video Production)		30,000	33,505,835
136	Foreign Language Teachers	3.00	270,000	<b>\$ 33,775,835</b>
<b>Total</b>		<b>172.95</b>	<b>\$ 33,775,835</b>	

\* Cumulative totals. Includes positions added in 2014-15 and new positions proposed for 2015-16



**Hemet Unified School District**  
**2015-16 Adopted Budget Multi-Year Projections**  
**Combined General Fund**

DESCRIPTION	Audited Actuals 2013-14	Percent of Change over PY	Estimated Actuals 2014-15	Percent of Change over PY	Adopted Budget 2015-16	Percent of Change over PY	Projected Budget 2016-17	Percent of Change over PY	Projected Budget 2017-18	Percent of Change over PY
COLA Actual/Projection %	1.57%		0.85%		1.02%		1.60%		2.48%	
ADA Actual/Projection (Number) (excluding County and Charter)	19,858	-0.21%	19,656	-1.23%	19,779	0.63%	19,750	-0.15%	19,750	0.00%
<b>REVENUES</b>										
REVENUE LIMIT/LCFF	\$132,074,030	21.03%	\$150,863,008	38.24%	\$178,984,901	18.64%	\$189,138,941	5.67%	\$197,412,485	4.37%
FEDERAL	\$15,442,873	-5.43%	\$15,969,704	-2.20%	\$17,460,343	9.33%	\$16,272,454	-6.80%	\$16,275,000	0.02%
STATE	\$12,613,294	-45.33%	\$9,627,480	-58.27%	\$19,509,365	102.64%	\$8,132,681	-58.31%	\$8,132,681	0.00%
LOCAL	\$15,007,891	-42.80%	\$15,526,810	-40.83%	\$15,040,547	-3.13%	\$15,000,000	-0.27%	\$15,000,000	0.00%
CONTRIBUTIONS	(\$1)	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$175,138,087	0.21%	\$191,987,002	9.85%	\$230,995,156	20.32%	\$228,544,076	-1.06%	\$236,820,166	3.62%
<b>EXPENDITURES</b>										
Certificated Salaries	\$81,622,054	6.10%	\$95,479,041	24.12%	\$104,375,690	9.32%	\$106,595,321	2.13%	\$108,606,273	1.89%
Classified Salaries	\$30,646,286	-2.26%	\$33,587,685	7.12%	\$39,141,814	16.54%	\$39,651,634	1.30%	\$40,362,053	1.79%
Benefits	\$32,785,017	-3.23%	\$35,855,454	5.83%	\$41,701,948	16.31%	\$44,649,021	7.07%	\$48,054,667	7.63%
Books & Supplies	\$9,107,703	5.57%	\$11,882,565	37.73%	\$13,212,781	11.19%	\$13,302,678	0.68%	\$12,802,678	-3.76%
Contracts & Services	\$18,104,957	3.76%	\$21,514,538	23.30%	\$23,626,744	9.82%	\$22,850,534	-3.29%	\$22,893,976	0.19%
Capital Outlay	\$1,267,611	51.44%	\$2,431,977	190.54%	\$909,018	-62.62%	\$225,000	-75.25%	\$225,000	0.00%
Other Outgo	\$4,878,725	0.40%	\$4,673,861	-3.82%	\$4,473,182	-4.29%	\$3,913,408	-12.51%	\$3,913,408	0.00%
Support Costs	(\$619,500)	28.06%	(\$654,204)	35.24%	(\$694,735)	6.20%	(\$625,000)	-10.04%	(\$625,000)	0.00%
Total Expenditures	\$177,792,853	2.50%	\$204,770,917	18.06%	\$226,746,442	10.73%	\$230,562,596	1.68%	\$236,233,055	2.46%
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	\$1,502,778	-3.90%	\$4,348,448	178.08%	\$1,078,175	-75.21%	\$1,450,000	34.49%	\$1,475,000	1.72%
Transfers Out & Other Uses	\$4,387,145	84.63%	\$605,221	-74.53%	\$2,495,600	312.35%	\$495,600	-80.14%	\$495,600	0.00%
Total Sources & Uses	(\$2,884,367)	255.03%	\$3,743,227	-560.74%	(\$1,417,425)	-137.87%	\$954,400	-167.33%	\$979,400	2.62%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$5,539,133)	-1197.23%	(\$9,040,688)	-1890.84%	\$2,831,289	-131.32%	(\$1,064,120)	-137.58%	\$1,566,511	-247.21%
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance	\$35,966,534	1.42%	\$30,427,401	-14.20%	\$21,386,713	-29.71%	\$24,218,002	13.24%	\$23,153,882	-4.39%
Ending Balance	\$30,427,401	-15.40%	\$21,386,713	-40.54%	\$24,218,002	13.24%	\$23,153,882	-4.39%	\$24,720,393	6.77%
<b>Reserve Amounts:</b>										
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$271,906		\$271,906		\$271,906		\$271,906		\$271,906	
Designated for Economic Uncert.	\$9,110,000		\$10,242,000		\$11,465,000		\$11,553,000		\$11,840,000	
Prepaid Expenditures	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0		\$0		\$2,882,496		\$2,950,008		\$3,487,094	
Designated - Unrestricted Carry Over	\$2,444,978		\$0		\$0		\$0		\$0	
Designated - Restricted Resources	\$16,633,248		\$9,909,691		\$0		\$0		\$0	
LCFF Gap Reserve					\$6,100,816		\$8,273,554		\$4,270,736	
Unappropriated	\$0		(\$0)		(\$0)		(\$0)		(\$0)	
Total EFB	\$28,485,132		\$20,448,597		\$20,745,218		\$23,073,468		\$19,894,736	
% of Reserve (9789)	-315.84%		273.61%		5.00%		5.00%		5.00%	

5/26/2015

**Hemet Unified School District**  
**2015-16 Adopted Budget Multi-Year Projections**  
**Unrestricted General Fund**

DESCRIPTION	Audited Actuals 2013-14	Percent of Change %	Estimated Actuals 2014-15	Percent of Change %	Adopted Budget 2015-16	Percent of Change %	Projected Budget 2016-17	Percent of Change %	Projected Budget 2017-18	Percent of Change %
COLA Actual/Projection %	1.57%		0.85%		1.020%		1.60%		2.48%	
ADA Actual/Projection (Number) (excluding County and Charter)	19,858.48	-3.49%	19,655.71	-3.49%	19,779.18	0.63%	19,750.00	-0.15%	19,750.00	0.00%
<b>REVENUES</b>										
RevLimit/LCFF	\$132,074,030	-3.09%	\$150,863,008	-3.09%	\$178,984,901	18.64%	\$189,138,941	5.67%	\$197,412,485	4.37%
FEDERAL	\$59,687	-43.73%	\$98,696	-43.73%	\$100,000	1.32%	\$100,000	0.00%	\$100,000	0.00%
STATE	\$3,478,780	-9.89%	\$4,855,971	-9.89%	\$14,814,081	205.07%	\$3,437,381	-76.80%	\$3,437,381	0.00%
LOCAL	\$3,971,561	33.83%	\$2,396,848	33.83%	\$2,336,511	-2.52%	\$2,300,000	-1.56%	\$2,300,000	0.00%
CONTRIBUTIONS	(\$21,130,145)	34.61%	(\$22,965,464)	34.61%	(\$27,601,615)	20.19%	(\$27,881,746)	1.01%	(\$29,026,860)	4.11%
REVENUE TOTALS	\$118,453,913	-6.35%	\$135,249,059	-6.35%	\$168,633,878	24.68%	\$167,094,576	-0.91%	\$174,223,006	4.27%
<b>EXPENDITURES</b>										
Certificated Salaries	\$63,540,048	2.32%	\$76,318,883	2.32%	\$84,444,798	10.65%	\$86,429,246	2.35%	\$88,238,538	2.09%
Classified Salaries	\$18,856,911	4.84%	\$22,094,063	4.84%	\$26,340,479	19.22%	\$26,683,884	1.30%	\$27,225,723	2.03%
Benefits	\$23,929,154	18.33%	\$26,677,226	18.33%	\$31,577,527	18.37%	\$33,917,364	7.41%	\$36,390,164	7.29%
Books & Supplies	\$3,750,018	-1.62%	\$6,484,144	-1.62%	\$9,379,618	44.65%	\$9,426,515	0.50%	\$9,426,515	0.00%
Contracts & Services	\$10,522,880	-7.88%	\$12,543,251	-7.88%	\$15,287,062	21.87%	\$14,344,058	-6.17%	\$14,487,500	1.00%
Capital Outlay	\$1,089,045	21.45%	\$1,696,588	21.45%	\$784,018	-53.79%	\$100,000	-87.25%	\$100,000	0.00%
Other Outgo	\$646,608	-95.36%	\$464,515	-95.36%	\$239,009	-48.55%	\$7,000	-97.07%	\$7,000	0.00%
Support Costs	(\$2,060,180)	8.27%	(\$1,967,575)	8.27%	(\$2,247,194)	14.21%	(\$2,177,459)	-3.10%	(\$2,177,459)	0.00%
Total Expenditures	\$120,274,484	4.15%	\$144,311,095	4.15%	\$165,805,317	14.89%	\$168,730,608	1.76%	\$173,697,981	2.94%
<b>OTHER SOURCES &amp; USES</b>										
Transfers In & Other Sources	\$1,125,635	7.82%	\$4,026,991	7.82%	\$750,000	-81.38%	\$1,000,000	33.33%	\$1,000,000	0.00%
Transfers Out & Other Uses	\$4,387,145	22.45%	\$605,221	22.45%	\$2,495,600	312.35%	\$495,600	-80.14%	\$495,600	0.00%
Total Sources & Uses	(\$3,261,510)	43.06%	\$3,421,770	43.06%	(\$1,745,600)	-151.01%	\$504,400	-128.90%	\$504,400	0.00%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$5,082,081)	\$0	(\$5,640,266)	\$0	\$1,082,961	-119.20%	(\$1,131,632)	-204.49%	\$1,029,425	-190.97%
<b>FUND BALANCE, RESERVES</b>										
Beginning Balance	\$30,974,892	97.92%	\$25,892,811	97.92%	\$20,252,545	-21.78%	\$21,335,506	5.35%	\$20,203,874	-5.30%
Ending Balance	\$25,892,811	11.88%	\$20,252,545	11.88%	\$21,335,506	5.35%	\$20,203,874	-5.30%	\$21,233,299	5.10%
<b>Reserve Amounts:</b>										
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$271,906		\$271,906		\$271,906		\$271,906		\$271,906	
Designated for Economic Uncert.	\$9,110,000		\$10,242,000		\$11,465,000		\$11,553,000		\$11,840,000	
Prepaid Expenditures	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0		\$0		\$0		\$0		\$0	
Other Committed Balances					\$3,472,784		\$80,414		\$4,825,657	
Unrestricted Carry Over Balances	\$0		\$0		\$0		0		\$0	
LCFF Gap & LCAP Sup/Concentration	\$16,485,905		\$9,713,639		\$6,100,816		\$8,273,554		\$4,270,736	
Unappropriated	\$0		\$0		\$0		\$0		\$0	
Total EFB	\$25,892,811		\$20,252,545		\$21,335,506		\$20,203,874		\$21,233,299	



**Hemet Unified School District**  
**2015-16 Adopted Budget Multi-Year Projections**  
**Restricted General Fund**

DESCRIPTION	Audited Actuals 2013-14	Estimated Actuals 2014-15	Percent of Change over PY	Adopted Budget 2015-16	Percent of Change over PY	Projected Budget 2016-17	Percent of Change over PY	Projected Budget 2017-18	Percent of Change over PY
<b>REVENUES</b>									
REVENUE LIMIT	\$0	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$15,383,186	\$15,871,008	2.52%	\$17,360,343	9.38%	\$16,172,454	-6.84%	\$16,175,000	0.02%
STATE	\$9,134,514	\$4,771,509	-46.90%	\$4,695,284	-1.60%	\$4,695,300	0.00%	\$4,695,300	0.00%
LOCAL	\$11,036,330	\$13,129,962	-36.63%	\$12,704,036	-3.24%	\$12,700,000	-0.03%	\$12,700,000	0.00%
CONTRIBUTIONS	\$21,130,144	\$22,965,464	73.55%	\$27,601,615	20.19%	\$27,881,746	1.01%	\$29,026,860	4.11%
<b>REVENUE TOTALS</b>	<b>\$56,684,174</b>	<b>\$56,737,943</b>	<b>-11.43%</b>	<b>\$62,361,278</b>	<b>9.91%</b>	<b>\$61,449,500</b>	<b>-1.46%</b>	<b>\$62,597,160</b>	<b>1.87%</b>
<b>EXPENDITURES</b>									
Certificated Salaries	\$18,082,006	\$19,160,158	15.02%	\$19,930,892	4.02%	\$20,166,075	1.18%	\$20,367,735	1.00%
Classified Salaries	\$11,789,375	\$11,493,622	-32.69%	\$12,801,335	11.38%	\$12,967,750	1.30%	\$13,136,330	1.30%
Benefits	\$8,855,863	\$9,178,228	-13.46%	\$10,124,421	10.31%	\$10,731,657	6.00%	\$11,664,503	8.69%
Books & Supplies	\$5,357,685	\$5,398,421	-13.84%	\$3,833,163	-28.99%	\$3,876,163	1.12%	\$3,376,163	-12.90%
Contracts & Services	\$7,582,077	\$8,971,287	67.53%	\$8,339,682	-7.04%	\$8,506,476	2.00%	\$8,406,476	-1.18%
Capital Outlay	\$178,566	\$735,389	39.50%	\$125,000	-83.00%	\$125,000	0.00%	\$125,000	0.00%
Other Outgo	\$4,232,117	\$4,209,346	-13.34%	\$4,234,173	0.59%	\$3,906,408	-7.74%	\$3,906,408	0.00%
Support Costs	\$1,440,680	\$1,313,371	-33.57%	\$1,552,459	18.20%	\$1,552,459	0.00%	\$1,552,459	0.00%
<b>Total Expenditures</b>	<b>\$57,518,369</b>	<b>\$60,459,822</b>	<b>-4.52%</b>	<b>\$60,941,125</b>	<b>0.80%</b>	<b>\$61,831,988</b>	<b>1.46%</b>	<b>\$62,535,074</b>	<b>1.14%</b>
<b>OTHER SOURCES &amp; USES</b>									
Transfers In & Other Sources	\$377,143	\$321,457	-59.21%	\$328,175	2.09%	\$450,000	37.12%	\$475,000	5.56%
Transfers Out & Other Uses	\$0	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
<b>Total Sources &amp; Uses</b>	<b>\$ 377,143</b>	<b>\$ 321,457</b>	<b>-492.47%</b>	<b>\$ 328,175</b>	<b>2.09%</b>	<b>\$ 450,000</b>	<b>37.12%</b>	<b>\$ 475,000</b>	<b>5.56%</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(\$457,052)</b>	<b>(\$3,400,422)</b>	<b>-616.57%</b>	<b>\$1,748,328</b>	<b>-151.42%</b>	<b>\$67,512</b>	<b>-96.14%</b>	<b>\$537,086</b>	<b>695.54%</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	\$4,991,642	\$4,534,590	4.64%	\$1,134,168	-74.99%	\$2,882,496	154.15%	\$2,950,008	2.34%
Ending Balance	\$4,534,590	\$1,134,168	-77.28%	\$2,882,496	154.15%	\$2,950,008	2.34%	\$3,487,094	18.21%
Reserve Amounts:									
Revolving Cash	\$0	\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0	\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$0	\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0	\$0		\$0		\$0		\$0	
Common Core	\$2,444,978	\$0		\$0		\$0		\$0	
Restricted Lottery	\$530,775	\$14,730		\$0		\$0		\$0	
Spec Ed Low Incidence Equip	\$147,343	\$196,052		\$234,855		\$235,000		\$235,000	
Spec Ed Mental Health	\$1,411,494	\$923,386		\$694,891		\$695,000		\$695,000	
Routine Restricted Maintenance	\$0	\$0		\$1,952,750		\$2,020,008		\$2,557,094	
Unappropriated	\$0	(\$0)		(\$0)		(\$0)		(\$0)	
<b>TOTAL FFB</b>	<b>\$4,534,590</b>	<b>\$1,134,168</b>		<b>\$2,882,496</b>		<b>\$2,950,008</b>		<b>\$3,487,094</b>	

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Multi-Year Financial Projection Assumptions

Combined General Fund

Attachment G

	7100-7299									Total	LCFF	Federal	State	Local	Other	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
<b>2014-15 Estimated Actuals</b>	95,479,041	33,587,685	35,855,454	11,882,565	21,514,538	2,431,977	4,673,861	(654,204)	605,221	205,376,138	150,863,008	15,969,704	9,627,480	15,526,810	4,348,448	196,335,450
<b>2015-16 Budget Adjustments</b>										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	27,938,019					27,938,019
Step & Column	947,015	385,214	163,220							1,495,449						-
Negotiations	1,988,248	745,000	1,640,971							4,374,219				(3,600,000)		(3,600,000)
STRS/PERS			1,415,560							1,415,560						-
K_3 Lower Class Size	522,495		121,171							643,666						-
Other LCAP	4,067,242	1,114,911	1,175,517	2,370,629	1,399,217					10,127,516						-
Costs Tx from F06	(433,860)	(739,705)	(264,687)							(1,438,252)						-
Costs Tx to F03	433,860	739,705	264,687							1,438,252						-
Growth	598,305	1,482,193	538,462	636,104	800,000					4,055,064	183,874	302,750			329,727	816,351
Vacant Positions not filled in PY		1,575,000	616,838							2,191,838						-
Carry Over/One-Time Rev/Exp				(1,676,517)	(87,011)	(1,522,959)	(200,679)	(40,531)	1,890,379	(1,637,318)		1,187,889	9,881,885	(486,263)		10,583,511
New School Start Up	773,344	251,811	174,755							1,199,910						-
<b>2015-16 TOTALS</b>	<b>104,375,690</b>	<b>39,141,814</b>	<b>41,701,948</b>	<b>13,212,781</b>	<b>23,626,744</b>	<b>909,018</b>	<b>4,473,182</b>	<b>(694,735)</b>	<b>2,495,600</b>	<b>229,242,042</b>	<b>178,984,901</b>	<b>17,460,343</b>	<b>19,509,365</b>	<b>15,040,547</b>	<b>1,078,175</b>	<b>232,073,331</b>
<b>Totals From Combined tab</b>	<b>\$104,375,690</b>	<b>\$39,141,814</b>	<b>\$41,701,948</b>	<b>\$13,212,781</b>	<b>\$23,626,744</b>	<b>\$909,018</b>	<b>\$4,473,182</b>	<b>(\$694,735)</b>	<b>\$2,495,600</b>	<b>\$229,242,042</b>	<b>\$178,984,901</b>	<b>\$17,460,343</b>	<b>\$19,509,365</b>	<b>\$15,040,547</b>	<b>\$1,078,175</b>	<b>\$232,073,331</b>
Diff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2016-17 Adjustments</b>										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	10,397,265					10,397,265
Step & Column	1,079,631	429,820	265,766							1,775,217						-
Negotiations										-						-
STRS/PERS			2,448,222							2,448,222						-
LCAP					(400,000)	(400,000)				(800,000)						-
Lower class Size	700,000		150,000							850,000						-
Growth	365,000		50,710							415,710	(243,225)				371,825	128,600
Carry Over/One-Time Rev/Exp			(8,750)	(60,103)	(526,210)	(334,018)	(559,774)	69,735	(2,000,000)	(3,419,120)		(1,187,889)	(11,376,684)	(40,547)		(12,605,120)
New School Start Up	75,000	80,000	41,125	150,000	150,000	50,000				546,125						-
										-						-
<b>2016-17 TOTALS</b>	<b>106,595,321</b>	<b>39,651,634</b>	<b>44,649,021</b>	<b>13,302,678</b>	<b>22,850,534</b>	<b>225,000</b>	<b>3,913,408</b>	<b>(625,000)</b>	<b>495,600</b>	<b>231,058,196</b>	<b>189,138,941</b>	<b>16,272,454</b>	<b>8,132,681</b>	<b>15,000,000</b>	<b>1,450,000</b>	<b>229,994,076</b>
<b>Totals From Combined tab</b>	<b>\$106,595,321</b>	<b>\$39,651,634</b>	<b>\$44,649,021</b>	<b>\$13,302,678</b>	<b>\$22,850,534</b>	<b>\$225,000</b>	<b>\$3,913,408</b>	<b>(\$625,000)</b>	<b>\$495,600</b>	<b>\$231,058,196</b>	<b>\$189,138,941</b>	<b>\$16,272,454</b>	<b>\$8,132,681</b>	<b>\$15,000,000</b>	<b>\$1,450,000</b>	<b>\$229,994,076</b>
Diff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>2017-18 Adjustments</b>										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	8,273,544					8,273,544
Step & Column	1,106,287	435,419	284,309							1,826,015						-
Negotiations										-						-
STRS/PERS			3,442,815							3,442,815						-
LCAP										-						-
Lower class Size	700,000		200,710							900,710						-
Growth										-	2,546			25,000		27,546
Carry Over/One-Time Rev/Exp			(687,756)	(750,000)						(1,437,756)						-
New School Start Up	204,665	275,000	165,568	250,000	43,442					938,675						-
										-						-
										-						-
<b>2017-18 TOTALS</b>	<b>108,606,273</b>	<b>40,362,053</b>	<b>48,054,667</b>	<b>12,802,678</b>	<b>22,893,976</b>	<b>225,000</b>	<b>3,913,408</b>	<b>(625,000)</b>	<b>495,600</b>	<b>236,728,655</b>	<b>197,412,485</b>	<b>16,275,000</b>	<b>8,132,681</b>	<b>15,000,000</b>	<b>1,475,000</b>	<b>238,295,166</b>

**SUMMARY OF ASSUMPTIONS  
2015-16 through 2017-18**

Attachment F

<b>Hemet Unified</b>			
	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>Number of Instructional Days</b>	180	180	180
<b>Budget Solutions</b>			
Total Needed	\$ -	\$ -	\$ -
Total Approved/Finalized	\$ -	\$ -	\$ -
<b>Status of Negotiations (e.g. settled, negotiating, impasse, mediation, fact finding)</b>			
Certificated	negotiating		
Classified	negotiating		
<b>Projected Enrollment</b>			
District K-12	21,045	21,045	21,045
Charter School (Fund 09 and Direct)	610	652	641
<b>Projected P-2 ADA (District Only)</b>			
K-3	6,118.06	6,119.50	6,119.50
4-6	4,551.29	4,556.00	4,556.00
7-8	2,811.79	2,817.00	2,817.00
9-12	6,298.04	6,257.50	6,257.50
Ungraded			
<b>Total P-2 ADA</b>	<b>19,779.18</b>	<b>19,750.00</b>	<b>19,750.00</b>
County Supplement	2.00	2.00	2.00
Charter School	602.99	643.40	644.08
<b>Projected LCFF ADA (District Only)</b>			
K-3	6,118.06	6,119.50	6,119.50
4-6	4,551.29	4,556.00	4,556.00
7-8	2,811.79	2,817.00	2,817.00
9-12	6,300.04	6,259.50	6,259.50
Ungraded			
<b>Total LCFF ADA</b>	<b>19,781.18</b>	<b>19,752.00</b>	<b>19,752.00</b>
County Supplement	2.00	2.00	2.00
Charter School	602.99	643.40	644.08
<b>Socioeconomic Factor</b>	81.59%	81.57%	81.60%
<b>One Percent Salary Change (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 1,180,489	\$ 1,222,648	\$ 1,263,091
Classified (Salaries & Fixed Charges)	\$ 502,972	\$ 513,092	\$ 531,972
<b>Step/Column Increase (Include Management)</b>			
Certificated (Salaries & Fixed Charges)	\$ 1,170,000	\$ 1,257,694	\$ 1,306,287
Classified (Salaries & Fixed Charges)	\$ 515,000	\$ 517,523	\$ 519,728
<b>Staffing Change from Prior Year (Include New Schools Opening)</b>			
Number of Teachers (Increase/Decrease)	52	15	10
Certificated (Salaries only)	\$ 3,640,000	\$ 1,005,000	\$ 670,000
Classified (Salaries only)	\$ 1,600,000	\$ -	\$ 350,000
Management (Salaries only)	\$ 330,000	\$ 75,000	\$ 160,000
<b>Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)</b>			
Certificated Salaries	\$ 1,988,248	\$ -	\$ -
Classified Salaries	\$ 745,000	\$ -	\$ -
Health/Welfare Benefits	\$ 1,620,000	\$ -	\$ -
<b>Number of New Schools Opening/Other</b>	\$ 1		\$ 1
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ 350,000	\$ 293,442
<b>Other</b>			
LCAP Implementation - (Objects 4XXX-6XXX)	\$ 3,769,846		



**HEMET UNIFIED SCHOOL DISTRICT  
2015-16 Adopted Budget**

**2015-16 General Fund Cash Flow**

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Projected		Projected		Projected		Projected		Projected		Projected		Projected	
<b>A. BEGINNING CASH</b>		<b>17,332,845.00</b>		<b>26,620,095.00</b>		<b>17,454,439.00</b>		<b>16,365,084.00</b>		<b>10,125,617.00</b>		<b>15,489,066.00</b>		<b>27,920,057.00</b>	
<b>B. RECEIPTS:</b>															
Revenue Limit															
State Aid 8011	8011	6,744,504.00	4.23%	6,744,504.00	4.23%	18,259,051.00	11.46%	12,140,107.00	7.62%	12,140,107.00	7.62%	18,259,051.00	11.46%	12,140,107.00	7.62%
Property Tax	8020-8089	0.00	0.00%	1,106,437.00	5.08%	1,094,694.00	5.02%	0.00	0.00%	21,771.00	0.10%	7,225,647.00	33.14%	4,534,413.00	20.80%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	0.00	0.00%	(45,387.00)	2.08%	(90,433.00)	4.14%	(60,403.00)	2.77%	(60,403.00)	2.77%	(60,403.00)	2.77%	(1,560,403.00)	71.50%
Federal Revenues	8100-8299	0.00	0.00%	95,000.00	0.54%	2,423,510.00	13.88%	(419,371.00)	-2.40%	168,761.00	0.97%	5,008,463.00	28.68%	202,724.00	1.16%
Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	622,031.00	3.19%	1,693,572.00	8.68%	12,235,383.00	62.72%	0.00	0.00%	772,728.00	3.96%
Other Local Revenues	8600-8799	292,215.00	1.94%	1,147,438.00	7.63%	43,646.00	0.29%	1,172,767.00	7.80%	929,094.00	6.18%	1,146,585.00	7.62%	2,594,674.00	17.25%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	848,453.00	78.69%
<b>TOTAL RECEIPTS</b>		<b>7,036,719.00</b>		<b>9,047,992.00</b>		<b>22,352,499.00</b>		<b>14,526,672.00</b>		<b>25,434,713.00</b>		<b>31,579,343.00</b>		<b>19,532,696.00</b>	
<b>C. DISBURSEMENTS</b>															
Certificated Salaries	1000-1999	992,504.00	0.95%	9,543,590.00	9.14%	9,946,347.00	9.53%	10,211,273.00	9.78%	10,356,436.00	9.92%	10,097,707.00	9.67%	9,957,530.00	9.54%
Classified Salaries	2000-2999	1,541,719.00	3.94%	3,243,441.00	8.29%	3,457,239.00	8.83%	3,528,491.00	9.01%	3,598,860.00	9.19%	3,403,160.00	8.69%	3,261,171.00	8.33%
Employee Benefits	3000-3999	2,633,836.00	6.32%	3,680,979.00	8.83%	3,885,764.00	9.32%	3,768,172.00	9.04%	3,714,749.00	8.91%	3,592,250.00	8.61%	3,562,641.00	8.54%
Books & Supplies	4000-4999	338,794.00	2.56%	935,904.00	7.08%	1,357,932.00	10.28%	1,596,836.00	12.09%	1,012,424.00	7.66%	610,277.00	4.62%	966,208.00	7.31%
Services & Operating Expenses	5000-5999	1,888,559.00	7.99%	1,525,345.00	6.46%	2,887,966.00	12.22%	1,124,658.00	4.76%	1,702,814.00	7.21%	1,144,974.00	4.85%	2,596,007.00	10.99%
Capital Outlays	6000-6999	0.00	0.00%	204,846.00	22.53%	5,690.00	0.63%	0.00	0.00%	19,062.00	2.10%	0.00	0.00%	0.00	0.00%
Other Outgo	7100-7299/7400-7499	177,047.00	3.96%	139,425.00	3.12%	194,752.00	4.35%	1,867,849.00	41.76%	121,720.00	2.72%	438,192.00	9.80%	250,079.00	5.59%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(7,989.00)	-1.15%	(155,968.00)	-22.45%	0.00	0.00%	0.00	0.00%	(178,200.00)	-25.65%
Transfers Out/Other Uses	7610-7699	495,600.00	19.86%	0.00	0.00%	2,000,000.00	80.14%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL DISBURSEMENTS</b>		<b>8,068,059.00</b>		<b>19,273,530.00</b>		<b>23,727,701.00</b>		<b>21,941,311.00</b>		<b>20,526,065.00</b>		<b>19,286,560.00</b>		<b>20,415,436.00</b>	
<b>D. TAX ANTICIPATION NOTES</b>															
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		-	0.00
Jul 2015 TRANS	9640	10,000,000.00		-		-		-		-		-		-	(5,000,000.00)
2015-16 Mid Yr TRANS	9640	-		-		-		-		-		-		-	0.00
<b>TRANS TOTAL</b>		<b>10,000,000.00</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>(5,000,000.00)</b>	
<b>E. INTERFUND LOANS</b>		9311/9611		300,000.00		(100,000.00)		-		(150,000.00)		100,000.00		-	
<b>F. PRIOR YEAR TRANSACTIONS</b>															
Revenue Limit Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Receivable		2,762,500.00	42.50%	1,430,000.00	22.00%	347,750.00	5.35%	1,407,250.00	21.65%	357,500.00	5.50%	162,500.00	2.50%	0.00	0.00%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		29,690.00	11.00%	51,282.00	19.00%	8,097.00	3.00%	(62,078.00)	-23.00%	(2,699.00)	-1.00%	(24,292.00)	-9.00%	20,918.00	7.75%
Accounts Payable		2,773,600.00	86.68%	321,400.00	10.04%	70,000.00	2.19%	20,000.00	0.63%	0.00	0.00%	0.00	0.00%	10,000.00	0.31%
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>18,590.00</b>		<b>1,159,882.00</b>		<b>285,847.00</b>		<b>1,325,172.00</b>		<b>354,801.00</b>		<b>138,208.00</b>		<b>10,918.00</b>	
<b>G. NET INCOME (B - C + D + E + F)</b>		<b>9,287,250.00</b>		<b>(9,165,656.00)</b>		<b>(1,089,355.00)</b>		<b>(6,239,467.00)</b>		<b>5,363,449.00</b>		<b>12,430,991.00</b>		<b>(5,771,822.00)</b>	
<b>ENDING CASH (A +G)</b>		<b>26,620,095.00</b>		<b>17,454,439.00</b>		<b>16,365,084.00</b>		<b>10,125,617.00</b>		<b>15,489,066.00</b>		<b>27,920,057.00</b>		<b>22,148,235.00</b>	
5/23/2015	Cash w/o TRANS	16,620,095.00		7,454,439.00		6,365,084.00		125,617.00		5,489,066.00		17,920,057.00		17,148,235.00	

**HEMET UNIFIED SCHOOL DISTRICT  
2015-16 Adopted Budget**

**2015-16 General Fund Cash Flow**

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
<b>A. BEGINNING CASH</b>		<b>22,148,235.00</b>		<b>15,834,772.00</b>		<b>17,386,822.00</b>		<b>9,740,105.00</b>		<b>8,168,226.00</b>		<b>19,585,248.00</b>		<b>17,332,845.00</b>
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	12,140,107.00	7.62%	18,259,051.00	11.46%	12,140,107.00	7.62%	12,140,107.00	7.62%	18,259,049.00	11.46%	0.00	0.00%	159,365,852.00
Property Tax	8020-8089	854,192.00	3.92%	0.00	0.00%	2,449,881.00	11.24%	4,357,187.00	19.99%	157,343.00	0.72%	0.00	0.00%	21,801,565.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(60,403.00)	2.77%	(60,403.00)	2.77%	(60,403.00)	2.77%	(60,403.00)	2.77%	(60,403.00)	2.77%	(3,069.00)	0.14%	(2,182,516.00)
Federal Revenues	8100-8299	105,243.00	0.60%	1,643,546.00	9.41%	2,404,452.00	13.77%	2,722,650.00	15.59%	679,184.00	3.89%	2,426,181.00	13.90%	17,460,343.00
Other State Revenues	8300-8599	0.00	0.00%	643,612.00	3.30%	1,280,092.00	6.56%	0.00	0.00%	254,540.00	1.30%	2,007,407.00	10.29%	19,509,366.00
Other Local Revenues	8600-8799	925,346.00	6.15%	1,635,378.00	10.87%	548,650.00	3.65%	306,235.00	2.04%	1,681,534.00	11.18%	2,616,985.00	17.40%	15,040,547.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	82,044.00	7.61%	0.00	0.00%	131,270.00	12.18%	16,408.00	1.52%	1,078,175.00
<b>TOTAL RECEIPTS</b>		<b>13,964,485.00</b>		<b>22,121,184.00</b>		<b>18,844,823.00</b>		<b>19,465,776.00</b>		<b>21,102,517.00</b>		<b>7,063,912.00</b>		<b>232,073,331.00</b>
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	10,302,910.00	9.87%	10,263,563.00	9.83%	10,177,766.00	9.75%	10,382,945.00	9.95%	1,705,975.00	1.63%	437,144.00	0.42%	104,375,690.00
Classified Salaries	2000-2999	3,651,881.00	9.33%	3,462,361.00	8.85%	3,295,608.00	8.42%	3,717,381.00	9.50%	2,654,612.00	6.78%	325,890.00	0.83%	39,141,814.00
Employee Benefits	3000-3999	3,640,376.00	8.73%	3,615,097.00	8.67%	3,576,799.00	8.58%	3,649,709.00	8.75%	2,249,657.00	5.39%	131,919.00	0.32%	41,701,948.00
Books & Supplies	4000-4999	1,229,130.00	9.30%	762,831.00	5.77%	1,416,063.00	10.72%	1,326,977.00	10.04%	1,207,147.00	9.14%	452,258.00	3.42%	13,212,781.00
Services & Operating Expenses	5000-5999	963,143.00	4.08%	1,994,701.00	8.44%	2,990,150.00	12.66%	1,873,480.00	7.93%	1,778,969.00	7.53%	1,155,978.00	4.89%	23,626,744.00
Capital Outlays	6000-6999	142,255.00	15.65%	0.00	0.00%	0.00	0.00%	142,255.00	15.65%	54,910.00	6.04%	340,000.00	37.40%	909,018.00
Other Outgo	7100-7299/7400-7499	316,472.00	7.07%	438,192.00	9.80%	351,881.00	7.87%	0.00	0.00%	130,573.00	2.92%	47,000.00	1.05%	4,473,182.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(70,168.00)	10.10%	(110,115.00)	15.85%	(30,221.00)	4.35%	(142,074.00)	20.45%	(694,735.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,495,600.00
<b>TOTAL DISBURSEMENTS</b>		<b>20,246,167.00</b>		<b>20,536,745.00</b>		<b>21,738,099.00</b>		<b>20,982,632.00</b>		<b>9,751,622.00</b>		<b>2,748,115.00</b>		<b>229,242,042.00</b>
<b>D. TAX ANTICIPATION NOTES</b>														
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2015 TRANS	9640	-		-		(5,000,000.00)		-		-		-		0.00
2015-16 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
<b>TRANS TOTAL</b>		<b>-</b>		<b>-</b>		<b>(5,000,000.00)</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>E. INTERFUND LOANS</b>	9311/9611	(50,000.00)		-		200,000.00		(150,000.00)		-		100.00%		50,000.00
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Revenue Limit Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	32,500.00	0.50%	0.00	0.00%	0.00	0.00%	6,500,000.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		18,219.00	6.75%	(32,389.00)	-12.00%	46,559.00	17.25%	67,477.00	25.00%	66,127.00	24.50%	82,995.00	30.75%	269,906.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	5,000.00	0.16%	0.00	0.00%	0.00	0.00%	3,200,000.00
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>18,219.00</b>		<b>(32,389.00)</b>		<b>46,559.00</b>		<b>94,977.00</b>		<b>66,127.00</b>		<b>82,995.00</b>		<b>3,569,906.00</b>
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(6,313,463.00)</b>		<b>1,552,050.00</b>		<b>(7,646,717.00)</b>		<b>(1,571,879.00)</b>		<b>11,417,022.00</b>		<b>4,448,792.00</b>		<b>6,701,195.00</b>
<b>ENDING CASH (A + G)</b>		<b>15,834,772.00</b>		<b>17,386,822.00</b>		<b>9,740,105.00</b>		<b>8,168,226.00</b>		<b>19,585,248.00</b>		<b>24,034,040.00</b>		<b>24,034,040.00</b>

5/23/2015 Cash w/o TRANS 15,834,772.00 17,386,822.00 9,740,105.00 8,168,226.00 19,585,248.00



**HEMET UNIFIED SCHOOL DISTRICT  
2015-16 Adopted Budget**

**2016-17 General Fund Cash Flow**

		FEB Projected	MARCH Projected	APRIL Projected	MAY Projected	JUNE Projected	ACCRUALS Projected	TOTAL Projected						
<b>A. BEGINNING CASH</b>		<b>16,716,025.00</b>	<b>11,977,379.00</b>	<b>14,472,098.00</b>	<b>13,469,914.00</b>	<b>13,021,554.00</b>	<b>25,726,957.00</b>	<b>19,585,248.00</b>						
<b>B. RECEIPTS:</b>														
Revenue Limit														
State Aid 8011	8011	13,901,285.00	7.82%	19,745,554.00	11.10%	13,901,285.00	7.82%	13,901,285.00	7.82%	19,745,554.00	11.10%	0.00	0.00%	177,835,799.00
Property Tax	8020-8089	854,192.00	3.92%	0.00	0.00%	2,449,881.00	11.23%	4,357,187.00	19.98%	163,117.00	0.75%	0.00	0.00%	21,811,786.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(65,056.00)	2.91%	(65,056.00)	2.91%	(65,056.00)	2.91%	(65,056.00)	2.91%	(65,056.00)	2.91%	(3,311.00)	0.15%	(2,235,100.00)
Federal Revenues	8100-8299	105,243.00	0.65%	1,499,046.00	9.21%	2,404,452.00	14.78%	2,461,275.00	15.13%	594,711.00	3.65%	2,326,834.00	14.30%	16,272,454.00
Other State Revenues	8300-8599	0.00	0.00%	643,612.00	7.91%	1,291,349.00	15.88%	0.00	0.00%	254,540.00	3.13%	2,061,097.00	25.34%	8,132,681.00
Other Local Revenues	8600-8799	925,346.00	6.17%	1,635,378.00	10.90%	548,650.00	3.66%	285,962.00	1.91%	1,681,534.00	11.21%	2,616,984.00	17.45%	15,000,000.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	118,750.00	8.05%	0.00	0.00%	190,000.00	12.88%	23,750.00	1.61%	475,000.00
<b>TOTAL RECEIPTS</b>		<b>15,721,010.00</b>	<b>23,458,534.00</b>	<b>20,649,311.00</b>	<b>20,940,653.00</b>	<b>22,564,401.00</b>	<b>7,025,354.00</b>	<b>237,292,620.00</b>						
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999	10,513,795.00	9.86%	10,472,910.00	9.82%	10,385,614.00	9.74%	10,596,129.00	9.94%	1,782,258.00	1.67%	454,663.00	0.43%	106,595,321.00
Classified Salaries	2000-2999	3,690,808.00	9.31%	3,502,507.00	8.83%	3,337,921.00	8.42%	3,756,452.00	9.47%	2,712,564.00	6.84%	330,395.00	0.83%	39,651,634.00
Employee Benefits	3000-3999	3,792,968.00	8.50%	3,761,779.00	8.43%	3,720,495.00	8.33%	3,800,649.00	8.51%	2,409,435.00	5.40%	137,869.00	0.31%	44,649,020.00
Books & Supplies	4000-4999	1,167,273.00	8.77%	802,048.00	6.03%	1,361,581.00	10.24%	1,354,952.00	10.19%	1,228,533.00	9.24%	468,698.00	3.52%	13,302,678.00
Services & Operating Expenses	5000-5999	930,333.00	4.07%	2,009,408.00	8.79%	2,848,189.00	12.46%	1,869,566.00	8.18%	1,683,750.00	7.37%	1,120,912.00	4.91%	22,850,534.00
Capital Outlays	6000-6999	56,250.00	25.00%	0.00	0.00%	0.00	0.00%	56,250.00	25.00%	21,712.00	9.65%	0.00	0.00%	225,000.00
Other Outgo	7100-7299/7400-7499	276,448.00	7.06%	382,774.00	9.78%	307,379.00	7.85%	0.00	0.00%	114,061.00	2.91%	47,000.00	1.20%	3,913,408.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(63,125.00)	10.10%	(99,063.00)	15.85%	(27,188.00)	4.35%	(127,810.00)	20.45%	(625,000.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	495,600.00
<b>TOTAL DISBURSEMENTS</b>		<b>20,427,875.00</b>	<b>20,931,426.00</b>	<b>21,898,054.00</b>	<b>21,334,935.00</b>	<b>9,925,125.00</b>	<b>2,431,727.00</b>	<b>231,058,195.00</b>						
<b>D. TAX ANTICIPATION NOTES</b>														
2014-15 Mid Yr TRANS	9640	-	-	-	-	-	-	0.00						
Jul 2015 TRANS	9640	-	-	-	-	-	-	0.00						
2015-16 Mid Yr TRANS	9640	-	-	-	-	-	-	0.00						
<b>TRANS TOTAL</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>						
<b>E. INTERFUND LOANS</b>	9311/9611	(50,000.00)	-	200,000.00	(150,000.00)	-	100.00%	50,000.00						
<b>F. PRIOR YEAR TRANSACTIONS</b>														
Revenue Limit Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	35,320.00	0.50%	0.00	0.00%	0.00	0.00%	7,064,000.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		18,219.00	6.75%	(32,389.00)	-12.00%	46,559.00	17.25%	67,477.00	25.00%	66,127.00	24.50%	82,996.00	30.75%	269,907.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	6,875.00	0.25%	0.00	0.00%	0.00	0.00%	2,750,000.00
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>18,219.00</b>	<b>(32,389.00)</b>	<b>46,559.00</b>	<b>95,922.00</b>	<b>66,127.00</b>	<b>82,996.00</b>	<b>4,583,907.00</b>						
<b>G. NET INCOME (B - C + D+ E + F)</b>		<b>(4,738,646.00)</b>	<b>2,494,719.00</b>	<b>(1,002,184.00)</b>	<b>(448,360.00)</b>	<b>12,705,403.00</b>	<b>4,726,623.00</b>	<b>10,868,332.00</b>						
<b>ENDING CASH (A + G)</b>		<b>11,977,379.00</b>	<b>14,472,098.00</b>	<b>13,469,914.00</b>	<b>13,021,554.00</b>	<b>25,726,957.00</b>	<b>30,453,580.00</b>	<b>30,453,580.00</b>						

5/26/2015	Cash w/o TRANS	11,977,379.00	14,472,098.00	13,469,914.00	13,021,554.00	25,726,957.00
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District Name: Hemet USD Contact Name: Pam Buckhout Date: 6/16/2015

**GENERAL FUND**

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2015 to December 2016.
- X The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Fund: \_\_\_\_\_ Loan Date: \_\_\_\_\_

- X The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRAns amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: \$10 million Type: Reg Anticipated Funding Date: 7/1/2015  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_  
Amount: \_\_\_\_\_ Type: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: \_\_\_\_\_ Anticipated Funding Date: \_\_\_\_\_

- The district does NOT have sufficient cash and has applied for a state deferral exemption.
- Other Options – please describe below.

**OTHER FUNDS**

- X The district does NOT have sufficient cash in the Enterprise (Fund 63) Fund and will do an internal temporary loan in the amount of \$ 3.0 million from the Self-Insurance (Fund 67) Fund.
- X The district does NOT have sufficient cash in the Child Dvlpmnt (Fund 12) Fund and will do an internal temporary loan in the amount of \$ 250,000 from the General Fund.



# State Budget Forms

2015-16

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# SACS Forms—Table of Contents

## 2015-16 Adopted Budget

District Certification .....	S-1
Worker's Compensation Certification .....	S-5
General Fund (Form 01).....	S-7
Charter School Fund (WCA & CPHS Combined) (Form 09) .....	S-17
Adult Education Fund (Form 11) .....	S-29
Child Development Fund (Form 12) .....	S-39
Cafeteria Fund (Form 13).....	S-47
Deferred Maintenance Fund (Form 14) .....	S-55
Reserve Other Than Capital Outlay (Form 17).....	S-63
Reserve Fund for Postemployment Benefits (Form 20).....	S-69
Building (Bond) Fund (Form 21) .....	S-75
Capital Facilities Fund (Form 25) .....	S-83
Special Reserve for Capital Outlay (Form 40) .....	S-91
Proprietary Fund (Form 63).....	S-101
Self—Insurance (District Funds 67 & 68)- (Form 67) .....	S-109
Average Daily Attendance (Form A).....	S-117
Current Expense Formula/Minimum Clsrn Compensation (Form CEB).....	S-119
Summary of Interfund Activities (Form SIAB) .....	S-121
Criteria & Standards (Form 01CS) .....	S-123
Technical Review Checklists.....	S-151



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ANNUAL BUDGET REPORT:  
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

- This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.
- If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.


Budget available for inspection at:

Public Hearing:

Place: 1791 W. Acacia Ave, Hemet, CA 92545  
Date: May 27, 2015

Place: 1791 W. Acacia Ave, Hemet, CA 92545  
Date: June 02, 2015  
Time: 06:30 PM

Adoption Date: June 16, 2015

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

Contact person for additional information on the budget reports:

Name: Pam Buckhout

Telephone: 951-765-5100

Title: Director, Financial Services

E-mail: pbuckhou@hemetusd.org

Criteria and Standards Review Summary

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

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

<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
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	

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



<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?  • 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	
				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 17, 2015
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

Total liabilities actuarially determined:	\$ 5,788,644.00
Less: Amount of total liabilities reserved in budget:	\$ 5,788,644.00
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 *Betsy Kaye*  
Clerk/Secretary of the Governing Board  
(Original signature required)

Date of Meeting: Jun 16, 2015

For additional information on this certification, please contact:

Name: Pam Buckhout

Title: Director, Financial Services

Telephone: 951-765-5100

E-mail: pbuckhou@hemetusd.org



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) LCFF Sources		8010-8099	150,863,008.00	0.00	150,863,008.00	178,984,901.00	0.00	178,984,901.00	18.6%
2) Federal Revenue		8100-8299	98,696.00	15,871,008.00	15,969,704.00	100,000.00	17,360,343.00	17,460,343.00	9.3%
3) Other State Revenue		8300-8599	4,855,971.00	4,771,509.00	9,627,480.00	14,814,081.00	4,695,284.00	19,509,365.00	102.6%
4) Other Local Revenue		8600-8799	2,396,848.00	13,129,962.00	15,526,810.00	2,336,511.00	12,704,036.00	15,040,547.00	-3.1%
5) TOTAL, REVENUES			158,214,523.00	33,772,479.00	191,987,002.00	196,235,493.00	34,759,663.00	230,995,156.00	20.3%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	76,318,883.00	19,160,158.00	95,479,041.00	84,444,798.00	19,930,892.00	104,375,690.00	9.3%
2) Classified Salaries		2000-2999	22,094,063.00	11,493,622.00	33,587,685.00	26,340,479.00	12,801,335.00	39,141,814.00	16.5%
3) Employee Benefits		3000-3999	26,677,226.00	9,178,228.00	35,855,454.00	31,577,527.00	10,124,421.00	41,701,948.00	16.3%
4) Books and Supplies		4000-4999	6,484,144.00	5,398,421.00	11,882,565.00	9,379,618.00	3,833,163.00	13,212,781.00	11.2%
5) Services and Other Operating Expenditures		5000-5999	12,543,251.00	8,971,287.00	21,514,538.00	15,287,062.00	8,339,682.00	23,626,744.00	9.8%
6) Capital Outlay		6000-6999	1,696,588.00	735,389.00	2,431,977.00	784,018.00	125,000.00	909,018.00	-62.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	464,515.00	4,209,346.00	4,673,861.00	239,009.00	4,234,173.00	4,473,182.00	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,967,575.00)	1,313,371.00	(654,204.00)	(2,247,194.00)	1,552,459.00	(694,735.00)	6.2%
9) TOTAL, EXPENDITURES			144,311,095.00	60,459,822.00	204,770,917.00	165,805,317.00	60,941,125.00	226,746,442.00	10.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			13,903,428.00	(26,687,343.00)	(12,783,915.00)	30,430,176.00	(26,181,462.00)	4,248,714.00	-133.2%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	3,607,234.00	321,457.00	3,928,691.00	750,000.00	328,175.00	1,078,175.00	-72.6%
b) Transfers Out		7600-7629	605,221.00	0.00	605,221.00	2,495,600.00	0.00	2,495,600.00	312.3%
2) Other Sources/Uses									
a) Sources		8930-8979	419,757.00	0.00	419,757.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,965,464.00)	22,965,464.00	0.00	(27,601,615.00)	27,601,615.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,543,694.00)	23,286,921.00	3,743,227.00	(29,347,215.00)	27,929,790.00	(1,417,425.00)	-137.9%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,640,266.00)	(3,400,422.00)	(9,040,688.00)	1,082,961.00	1,748,328.00	2,831,289.00	-131.3%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	25,892,811.00	4,534,590.00	30,427,401.00	20,252,545.00	1,134,168.00	21,386,713.00	-29.7%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			25,892,811.00	4,534,590.00	30,427,401.00	20,252,545.00	1,134,168.00	21,386,713.00	-29.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,892,811.00	4,534,590.00	30,427,401.00	20,252,545.00	1,134,168.00	21,386,713.00	-29.7%
2) Ending Balance, June 30 (E + F1e)			20,252,545.00	1,134,168.00	21,386,713.00	21,335,506.00	2,882,496.00	24,218,002.00	13.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.00	0.00	25,000.00	25,000.00	0.00	25,000.00	0.0%
Stores		9712	271,906.00	0.00	271,906.00	271,906.00	0.00	271,906.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,134,168.00	1,134,168.00	0.00	2,882,496.00	2,882,496.00	154.2%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	9,713,639.00	0.00	9,713,639.00	9,573,600.00	0.00	9,573,600.00	-1.4%
H&W Holding Accts - Premium Payment	0000	9760				777,959.00		777,959.00	
IT Infrastructure and Other Capital Imprc	0000	9760				869,713.00		869,713.00	
School Site Instructional Materials	0000	9760				1,331,012.00		1,331,012.00	
Adult Education Program	0000	9760				309,179.00		309,179.00	
2016-17 LCFF Gap Funding Reserve	0000	9760				6,100,816.00		6,100,816.00	
School Site Instructional Materials	1100	9760				184,921.00		184,921.00	
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	10,242,000.00	0.00	10,242,000.00	11,465,000.00	0.00	11,465,000.00	11.9%
Unassigned/Unappropriated Amount		9790	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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	19,916,132.00	(4,662,563.00)	15,253,569.00				
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	25,000.00	0.00	25,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	54,873.00	5,797,170.00	5,852,043.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	8,166.00	8,166.00				
6) Stores		9320	271,906.00	0.00	271,906.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			20,267,911.00	1,142,773.00	21,410,684.00				
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
<b>I. LIABILITIES</b>									
1) Accounts Payable		9500	15,366.00	8,605.00	23,971.00				
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			15,366.00	8,605.00	23,971.00				
<b>J. DEFERRED INFLOWS OF RESOURCES</b>									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
<b>K. FUND EQUITY</b>									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			20,252,545.00	1,134,168.00	21,386,713.00				

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>LCFF SOURCES</b>									
Principal Apportionment									
State Aid - Current Year		8011	107,833,445.00	0.00	107,833,445.00	134,890,076.00	0.00	134,890,076.00	25.1%
Education Protection Account State Aid - Current Year		8012	23,681,013.00	0.00	23,681,013.00	24,475,776.00	0.00	24,475,776.00	3.4%
State Aid - Prior Years		8019	(293,280.00)	0.00	(293,280.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	339,976.00	0.00	339,976.00	339,976.00	0.00	339,976.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	23,332,198.00	0.00	23,332,198.00	23,332,198.00	0.00	23,332,198.00	0.0%
Unsecured Roll Taxes		8042	1,116,465.00	0.00	1,116,465.00	1,116,465.00	0.00	1,116,465.00	0.0%
Prior Years' Taxes		8043	1,589,194.00	0.00	1,589,194.00	1,589,194.00	0.00	1,589,194.00	0.0%
Supplemental Taxes		8044	639,820.00	0.00	639,820.00	639,820.00	0.00	639,820.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,403,035.00)	0.00	(5,403,035.00)	(5,403,035.00)	0.00	(5,403,035.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	186,947.00	0.00	186,947.00	186,947.00	0.00	186,947.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>153,022,743.00</b>	<b>0.00</b>	<b>153,022,743.00</b>	<b>181,167,417.00</b>	<b>0.00</b>	<b>181,167,417.00</b>	<b>18.4%</b>
<b>LCFF Transfers</b>									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,500,000.00)		(1,500,000.00)	(1,500,000.00)		(1,500,000.00)	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(659,735.00)	0.00	(659,735.00)	(682,516.00)	0.00	(682,516.00)	3.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>150,863,008.00</b>	<b>0.00</b>	<b>150,863,008.00</b>	<b>178,984,901.00</b>	<b>0.00</b>	<b>178,984,901.00</b>	<b>18.6%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,490,972.00	4,490,972.00	0.00	4,300,157.00	4,300,157.00	-4.2%
Special Education Discretionary Grants		8182	0.00	368,779.00	368,779.00	0.00	280,125.00	280,125.00	-24.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	59,700.00	0.00	59,700.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,081,698.00	1,081,698.00	0.00	1,040,270.00	1,040,270.00	-3.8%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		6,400,778.00	6,400,778.00		7,869,738.00	7,869,738.00	22.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		889,932.00	889,932.00		855,902.00	855,902.00	-3.8%
NCLB: Title III, Immigrant Education Program	4201	8290		12,009.00	12,009.00		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		127,703.00	127,703.00		271,909.00	271,909.00	112.9%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		825,000.00	825,000.00		825,000.00	825,000.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		231,850.00	231,850.00		205,652.00	205,652.00	-11.3%
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	38,996.00	1,442,287.00	1,481,283.00	100,000.00	1,711,590.00	1,811,590.00	22.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>98,696.00</b>	<b>15,871,008.00</b>	<b>15,969,704.00</b>	<b>100,000.00</b>	<b>17,360,343.00</b>	<b>17,460,343.00</b>	<b>9.3%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
ROC/P Entitlement									
Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,057,551.00	0.00	2,057,551.00	723,277.00	0.00	723,277.00	-64.8%
Lottery - Unrestricted and Instructional Materials		8560	2,724,420.00	786,829.00	3,511,249.00	2,639,104.00	701,012.00	3,340,116.00	-4.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		163,181.00	163,181.00		184,063.00	184,063.00	12.8%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	74,000.00	1,276,097.00	1,350,097.00	11,451,700.00	1,264,807.00	12,716,507.00	841.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,855,971.00</b>	<b>4,771,509.00</b>	<b>9,627,480.00</b>	<b>14,814,081.00</b>	<b>4,695,284.00</b>	<b>19,509,365.00</b>	<b>102.6%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	2,950,000.00	2,950,000.00	0.00	3,000,000.00	3,000,000.00	1.7%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	265,000.00	0.00	265,000.00	265,000.00	0.00	265,000.00	0.0%
Interest		8660	62,825.00	0.00	62,825.00	65,350.00	0.00	65,350.00	4.0%
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	115,000.00	0.00	115,000.00	0.00	0.00	0.00	-100.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	70,000.00	0.00	70,000.00	0.00	0.00	0.00	-100.0%
Interagency Services		8677	407,125.00	25,000.00	432,125.00	325,000.00	0.00	325,000.00	-24.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,476,898.00	480,460.00	1,957,358.00	1,681,161.00	3,000.00	1,684,161.00	-14.0%
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		9,674,502.00	9,674,502.00		9,701,036.00	9,701,036.00	0.3%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,396,848.00</b>	<b>13,129,962.00</b>	<b>15,526,810.00</b>	<b>2,336,511.00</b>	<b>12,704,036.00</b>	<b>15,040,547.00</b>	<b>-3.1%</b>
<b>TOTAL, REVENUES</b>			<b>158,214,523.00</b>	<b>33,772,479.00</b>	<b>191,987,002.00</b>	<b>196,235,493.00</b>	<b>34,759,663.00</b>	<b>230,995,156.00</b>	<b>20.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	64,125,605.00	13,656,411.00	77,782,016.00	70,890,156.00	14,365,073.00	85,255,229.00	9.6%
Certificated Pupil Support Salaries		1200	3,122,186.00	3,232,275.00	6,354,461.00	3,970,000.00	3,146,422.00	7,116,422.00	12.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,222,299.00	899,847.00	9,122,146.00	8,893,929.00	926,049.00	9,819,978.00	7.6%
Other Certificated Salaries		1900	848,793.00	1,371,625.00	2,220,418.00	690,713.00	1,493,348.00	2,184,061.00	-1.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>76,318,883.00</b>	<b>19,160,158.00</b>	<b>95,479,041.00</b>	<b>84,444,798.00</b>	<b>19,930,892.00</b>	<b>104,375,690.00</b>	<b>9.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	845,933.00	6,142,381.00	6,988,314.00	1,037,011.00	7,670,867.00	8,707,878.00	24.6%
Classified Support Salaries		2200	7,869,431.00	3,402,467.00	11,271,898.00	9,660,343.00	3,067,067.00	12,727,410.00	12.9%
Classified Supervisors' and Administrators' Salaries		2300	3,831,251.00	223,915.00	4,055,166.00	4,102,666.00	233,043.00	4,335,709.00	6.9%
Clerical, Technical and Office Salaries		2400	7,233,815.00	651,130.00	7,884,945.00	8,761,145.00	652,822.00	9,413,967.00	19.4%
Other Classified Salaries		2900	2,313,633.00	1,073,729.00	3,387,362.00	2,779,314.00	1,177,536.00	3,956,850.00	16.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,094,063.00</b>	<b>11,493,622.00</b>	<b>33,587,685.00</b>	<b>26,340,479.00</b>	<b>12,801,335.00</b>	<b>39,141,814.00</b>	<b>16.5%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	6,572,707.00	1,631,621.00	8,204,328.00	9,036,636.00	2,046,686.00	11,083,322.00	35.1%
PERS		3201-3202	3,571,181.00	2,086,043.00	5,657,224.00	4,371,787.00	2,233,229.00	6,605,016.00	16.8%
OASDI/Medicare/Alternative		3301-3302	2,682,542.00	1,163,850.00	3,846,392.00	3,157,627.00	1,295,863.00	4,453,490.00	15.8%
Health and Welfare Benefits		3401-3402	10,196,385.00	3,579,125.00	13,775,510.00	12,683,879.00	4,035,209.00	16,719,088.00	21.4%
Unemployment Insurance		3501-3502	49,113.00	15,367.00	64,480.00	55,406.00	16,376.00	71,782.00	11.3%
Workers' Compensation		3601-3602	1,863,405.00	581,819.00	2,445,224.00	1,329,295.00	392,786.00	1,722,081.00	-29.6%
OPEB, Allocated		3701-3702	133,308.00	36,330.00	169,638.00	124,617.00	32,751.00	157,368.00	-7.2%
OPEB, Active Employees		3751-3752	173,373.00	84,073.00	257,446.00	162,171.00	71,521.00	233,692.00	-9.2%
Other Employee Benefits		3901-3902	1,435,212.00	0.00	1,435,212.00	656,109.00	0.00	656,109.00	-54.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>26,677,226.00</b>	<b>9,178,228.00</b>	<b>35,855,454.00</b>	<b>31,577,527.00</b>	<b>10,124,421.00</b>	<b>41,701,948.00</b>	<b>16.3%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	115,410.00	1,498,990.00	1,614,400.00	839,027.00	731,942.00	1,570,969.00	-2.7%
Books and Other Reference Materials		4200	70,975.00	86,565.00	157,540.00	30,175.00	24,544.00	54,719.00	-65.3%
Materials and Supplies		4300	4,017,326.00	2,125,501.00	6,142,827.00	5,887,436.00	2,439,049.00	8,326,485.00	35.5%
Noncapitalized Equipment		4400	2,280,415.00	1,687,230.00	3,967,645.00	2,619,580.00	637,628.00	3,257,208.00	-17.9%
Food		4700	18.00	135.00	153.00	3,400.00	0.00	3,400.00	2122.2%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,484,144.00</b>	<b>5,398,421.00</b>	<b>11,882,565.00</b>	<b>9,379,618.00</b>	<b>3,833,163.00</b>	<b>13,212,781.00</b>	<b>11.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	24,000.00	2,968,000.00	2,992,000.00	24,000.00	2,841,402.00	2,865,402.00	-4.2%
Travel and Conferences		5200	433,265.00	643,890.00	1,077,155.00	704,758.00	345,441.00	1,050,199.00	-2.5%
Dues and Memberships		5300	59,966.00	1,198.00	61,164.00	45,470.00	400.00	45,870.00	-25.0%
Insurance		5400 - 5450	819,718.00	0.00	819,718.00	985,800.00	0.00	985,800.00	20.3%
Operations and Housekeeping Services		5500	4,525,866.00	41,865.00	4,567,731.00	4,838,800.00	38,000.00	4,876,800.00	6.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,295,944.00	708,440.00	2,004,384.00	1,454,348.00	606,675.00	2,061,023.00	2.8%
Transfers of Direct Costs		5710	(595,012.00)	595,012.00	0.00	(537,274.00)	537,274.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(813,835.00)	13,364.00	(800,471.00)	(789,760.00)	28,950.00	(760,810.00)	-5.0%
Professional/Consulting Services and Operating Expenditures		5800	5,682,683.00	3,973,959.00	9,656,642.00	7,478,308.00	3,922,263.00	11,400,571.00	18.1%
Communications		5900	1,110,656.00	25,559.00	1,136,215.00	1,082,612.00	19,277.00	1,101,889.00	-3.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,543,251.00</b>	<b>8,971,287.00</b>	<b>21,514,538.00</b>	<b>15,287,062.00</b>	<b>8,339,682.00</b>	<b>23,626,744.00</b>	<b>9.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	3,989.00	12,967.00	16,956.00	0.00	0.00	0.00	-100.0%
Land Improvements		6170	50,844.00	30,556.00	81,400.00	50,000.00	0.00	50,000.00	-38.6%
Buildings and Improvements of Buildings		6200	575,079.00	426,601.00	1,001,680.00	290,000.00	0.00	290,000.00	-71.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,066,676.00	245,730.00	1,312,406.00	444,018.00	125,000.00	569,018.00	-56.6%
Equipment Replacement		6500	0.00	19,535.00	19,535.00	0.00	0.00	0.00	-100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,696,588.00</b>	<b>735,389.00</b>	<b>2,431,977.00</b>	<b>784,018.00</b>	<b>125,000.00</b>	<b>909,018.00</b>	<b>-62.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,101.00	0.00	15,101.00	15,000.00	0.00	15,000.00	-0.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	443,531.00	0.00	443,531.00	32,000.00	0.00	32,000.00	-92.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	471.00	2,574,864.00	2,575,335.00	18,285.00	2,254,500.00	2,272,785.00	-11.7%
Other Debt Service - Principal		7439	5,412.00	1,634,482.00	1,639,894.00	173,724.00	1,979,673.00	2,153,397.00	31.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>464,515.00</b>	<b>4,209,346.00</b>	<b>4,673,861.00</b>	<b>239,009.00</b>	<b>4,234,173.00</b>	<b>4,473,182.00</b>	<b>-4.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(1,313,371.00)	1,313,371.00	0.00	(1,552,459.00)	1,552,459.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(654,204.00)	0.00	(654,204.00)	(694,735.00)	0.00	(694,735.00)	6.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,967,575.00)</b>	<b>1,313,371.00</b>	<b>(654,204.00)</b>	<b>(2,247,194.00)</b>	<b>1,552,459.00</b>	<b>(694,735.00)</b>	<b>6.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>144,311,095.00</b>	<b>60,459,822.00</b>	<b>204,770,917.00</b>	<b>165,805,317.00</b>	<b>60,941,125.00</b>	<b>226,746,442.00</b>	<b>10.7%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	3,607,234.00	0.00	3,607,234.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	321,457.00	321,457.00	750,000.00	328,175.00	1,078,175.00	235.4%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,607,234.00</b>	<b>321,457.00</b>	<b>3,928,691.00</b>	<b>750,000.00</b>	<b>328,175.00</b>	<b>1,078,175.00</b>	<b>-72.6%</b>
<b>INTERFUND TRANSFERS OUT</b>									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00	New
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	19,521.00	0.00	19,521.00	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	585,700.00	0.00	585,700.00	495,600.00	0.00	495,600.00	-15.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>605,221.00</b>	<b>0.00</b>	<b>605,221.00</b>	<b>2,495,600.00</b>	<b>0.00</b>	<b>2,495,600.00</b>	<b>312.3%</b>
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	419,757.00	0.00	419,757.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>419,757.00</b>	<b>0.00</b>	<b>419,757.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>USES</b>									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(22,965,464.00)	22,965,464.00	0.00	(27,601,615.00)	27,601,615.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(22,965,464.00)</b>	<b>22,965,464.00</b>	<b>0.00</b>	<b>(27,601,615.00)</b>	<b>27,601,615.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>									
<b>(a - b + c - d + e)</b>			<b>(19,543,694.00)</b>	<b>23,286,921.00</b>	<b>3,743,227.00</b>	<b>(29,347,215.00)</b>	<b>27,929,790.00</b>	<b>(1,417,425.00)</b>	<b>-137.9%</b>

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
6300	Lottery: Instructional Materials	14,730.00	0.00
6500	Special Education	196,052.00	234,855.00
6512	Special Ed: Mental Health Services	923,386.00	694,891.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	1,952,750.00
Total, Restricted Balance		1,134,168.00	2,882,496.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	3,905,050.00	4,469,595.00	14.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	584,662.00	874,313.00	49.5%
4) Other Local Revenue		8600-8799	363,824.00	396,419.00	9.0%
5) TOTAL, REVENUES			4,853,536.00	5,740,327.00	18.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,392,928.00	2,331,414.00	-2.6%
2) Classified Salaries		2000-2999	344,979.00	335,078.00	-2.9%
3) Employee Benefits		3000-3999	630,445.00	660,858.00	4.8%
4) Books and Supplies		4000-4999	528,888.00	425,183.00	-19.6%
5) Services and Other Operating Expenditures		5000-5999	1,120,979.00	1,087,818.00	-3.0%
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			5,018,219.00	4,840,351.00	-3.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(164,683.00)	899,976.00	-646.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	109,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	308,679.00	328,175.00	6.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(199,679.00)	(328,175.00)	64.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(364,362.00)	571,801.00	-256.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,421,653.00	1,057,291.00	-25.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,421,653.00	1,057,291.00	-25.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,421,653.00	1,057,291.00	-25.6%
2) Ending Balance, June 30 (E + F1e)			1,057,291.00	1,629,092.00	54.1%
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			126,775.00	126,775.00	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	930,516.00	1,502,317.00	61.4%
CPHS	0000	9780		61,516.00	
CPHS Donations	0000	9780		3,958.00	
WCA	0000	9780		1,176,224.00	
WCA Donations	0000	9780		55,629.00	
WCA - LCFF Supplemental/Concentration	0000	9780		135,317.00	
CPHS	1100	9780		25,158.00	
WCA	1100	9780		44,515.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	901,219.00		
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	233,203.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,134,422.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	68,965.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,166.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			77,131.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,057,291.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
Principal Apportionment State Aid - Current Year		8011	2,768,440.00	3,185,628.00	15.1%
Education Protection Account State Aid - Current Year		8012	568,156.00	645,775.00	13.7%
State Aid - Prior Years		8019	(12,089.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	580,543.00	638,192.00	9.9%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>3,905,050.00</b>	<b>4,469,595.00</b>	<b>14.5%</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	49,341.00	358,531.00	626.6%
Lottery - Unrestricted and Instructional Materials		8560	105,330.00	92,988.00	-11.7%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	345,660.00	388,688.00	12.4%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	51,594.00	0.00	-100.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	32,737.00	34,106.00	4.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>584,662.00</b>	<b>874,313.00</b>	<b>49.5%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,400.00	2,350.00	-2.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	85,482.00	100,000.00	17.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	275,942.00	294,069.00	6.6%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>363,824.00</b>	<b>396,419.00</b>	<b>9.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,853,536.00</b>	<b>5,740,327.00</b>	<b>18.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,966,750.00	1,947,022.00	-1.0%
Certificated Pupil Support Salaries		1200	108,895.00	111,507.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	312,333.00	272,885.00	-12.6%
Other Certificated Salaries		1900	4,950.00	0.00	-100.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,392,928.00</b>	<b>2,331,414.00</b>	<b>-2.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	6,055.00	7,500.00	23.9%
Classified Support Salaries		2200	48,486.00	52,235.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	183,109.00	157,717.00	-13.9%
Other Classified Salaries		2900	107,329.00	117,626.00	9.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>344,979.00</b>	<b>335,078.00</b>	<b>-2.9%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	213,547.00	254,168.00	19.0%
PERS		3201-3202	49,037.00	45,402.00	-7.4%
OASDI/Medicare/Alternative		3301-3302	57,071.00	54,206.00	-5.0%
Health and Welfare Benefits		3401-3402	249,336.00	267,129.00	7.1%
Unemployment Insurance		3501-3502	1,373.00	1,333.00	-2.9%
Workers' Compensation		3601-3602	52,002.00	31,999.00	-38.5%
OPEB, Allocated		3701-3702	3,298.00	2,668.00	-19.1%
OPEB, Active Employees		3751-3752	4,781.00	3,953.00	-17.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>630,445.00</b>	<b>660,858.00</b>	<b>4.8%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	107,547.00	88,980.00	-17.3%
Books and Other Reference Materials		4200	10,106.00	21,000.00	107.8%
Materials and Supplies		4300	207,238.00	222,300.00	7.3%
Noncapitalized Equipment		4400	203,997.00	92,903.00	-54.5%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>528,888.00</b>	<b>425,183.00</b>	<b>-19.6%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,196.00	6,658.00	7.5%
Dues and Memberships		5300	3,480.00	3,450.00	-0.9%
Insurance		5400-5450	14,452.00	14,636.00	1.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	732,874.00	724,788.00	-1.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	166,582.00	152,345.00	-8.5%
Professional/Consulting Services and Operating Expenditures		5800	187,056.00	176,574.00	-5.6%
Communications		5900	10,339.00	9,367.00	-9.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,120,979.00</b>	<b>1,087,818.00</b>	<b>-3.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,018,219.00	4,840,351.00	-3.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	109,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			109,000.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	308,679.00	328,175.00	6.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			308,679.00	328,175.00	6.3%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(199,679.00)	(328,175.00)	64.4%



<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
6230	California Clean Energy Jobs Act	102,719.00	102,719.00
6300	Lottery: Instructional Materials	24,056.00	24,056.00
Total, Restricted Balance		<u>126,775.00</u>	<u>126,775.00</u>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	188,079.00	188,500.00	0.2%
3) Other State Revenue		8300-8599	1,511,334.00	1,505,437.00	-0.4%
4) Other Local Revenue		8600-8799	450.00	475.00	5.6%
5) TOTAL, REVENUES			1,699,863.00	1,694,412.00	-0.3%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	461,771.00	538,299.00	16.6%
2) Classified Salaries		2000-2999	541,175.00	527,300.00	-2.6%
3) Employee Benefits		3000-3999	339,371.00	298,201.00	-12.1%
4) Books and Supplies		4000-4999	36,406.00	11,654.00	-68.0%
5) Services and Other Operating Expenditures		5000-5999	244,356.00	220,750.00	-9.7%
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	76,334.00	97,733.00	28.0%
9) TOTAL, EXPENDITURES			1,699,413.00	1,693,937.00	-0.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			450.00	475.00	5.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			450.00	475.00	5.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	76.00	526.00	592.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			76.00	526.00	592.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			76.00	526.00	592.1%
2) Ending Balance, June 30 (E + F1e)			526.00	1,001.00	90.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted			526.00	1,001.00	90.3%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	526.00		
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			526.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			526.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	188,079.00	188,500.00	0.2%
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	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>188,079.00</b>	<b>188,500.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	21,397.00	15,500.00	-27.6%
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	1,482,437.00	1,482,437.00	0.0%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,511,334.00</b>	<b>1,505,437.00</b>	<b>-0.4%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	450.00	475.00	5.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>450.00</b>	<b>475.00</b>	<b>5.6%</b>
<b>TOTAL, REVENUES</b>			<b>1,699,863.00</b>	<b>1,694,412.00</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	373,373.00	446,535.00	19.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	88,398.00	91,764.00	3.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>461,771.00</b>	<b>538,299.00</b>	<b>16.6%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	408,864.00	377,536.00	-7.7%
Classified Support Salaries		2200	6,760.00	15,820.00	134.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	125,551.00	133,944.00	6.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>541,175.00</b>	<b>527,300.00</b>	<b>-2.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	31,876.00	46,719.00	46.6%
PERS		3201-3202	98,132.00	86,203.00	-12.2%
OASDI/Medicare/Alternative		3301-3302	51,135.00	47,163.00	-7.8%
Health and Welfare Benefits		3401-3402	132,038.00	100,818.00	-23.6%
Unemployment Insurance		3501-3502	573.00	533.00	-7.0%
Workers' Compensation		3601-3602	19,146.00	12,787.00	-33.2%
OPEB, Allocated		3701-3702	1,721.00	1,069.00	-37.9%
OPEB, Active Employees		3751-3752	4,750.00	2,909.00	-38.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>339,371.00</b>	<b>298,201.00</b>	<b>-12.1%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	36,406.00	11,654.00	-68.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>36,406.00</b>	<b>11,654.00</b>	<b>-68.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,700.00	4,500.00	-48.3%
Dues and Memberships		5300	1,900.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	213,912.00	207,500.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	17,866.00	8,500.00	-52.4%
Communications		5900	1,978.00	250.00	-87.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>244,356.00</b>	<b>220,750.00</b>	<b>-9.7%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	76,334.00	97,733.00	28.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>76,334.00</b>	<b>97,733.00</b>	<b>28.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,699,413.00</b>	<b>1,693,937.00</b>	<b>-0.3%</b>



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

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
6130	Child Development: Center-Based Reserve Account	526.00	1,001.00
Total, Restricted Balance		526.00	1,001.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,402,104.00	10,544,866.00	1.4%
3) Other State Revenue		8300-8599	813,310.00	829,576.00	2.0%
4) Other Local Revenue		8600-8799	956,459.00	926,561.00	-3.1%
5) TOTAL, REVENUES			12,171,873.00	12,301,003.00	1.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,164,220.00	4,465,802.00	7.2%
3) Employee Benefits		3000-3999	1,606,944.00	1,731,705.00	7.8%
4) Books and Supplies		4000-4999	5,023,723.00	5,624,332.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	631,673.00	546,870.00	-13.4%
6) Capital Outlay		6000-6999	160,758.00	863,000.00	436.8%
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	577,870.00	597,002.00	3.3%
9) TOTAL, EXPENDITURES			12,165,188.00	13,828,711.00	13.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,685.00	(1,527,708.00)	-22952.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,521.00	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			19,521.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,206.00	(1,527,708.00)	-5929.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,766,194.00	5,792,400.00	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,766,194.00	5,792,400.00	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,766,194.00	5,792,400.00	0.5%
2) Ending Balance, June 30 (E + F1e)			5,792,400.00	4,264,692.00	-26.4%
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	5,792,400.00	4,264,692.00	-26.4%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	350,000.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,442,402.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,792,402.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			5,792,402.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	10,338,104.00	10,544,866.00	2.0%
All Other Federal Revenue		8290	64,000.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			10,402,104.00	10,544,866.00	1.4%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	813,310.00	829,576.00	2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			813,310.00	829,576.00	2.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	944,592.00	917,714.00	-2.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	11,500.00	8,847.00	-23.1%
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	367.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			956,459.00	926,561.00	-3.1%
TOTAL, REVENUES			12,171,873.00	12,301,003.00	1.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	2,836,803.00	3,091,772.00	9.0%
Classified Supervisors' and Administrators' Salaries		2300	672,931.00	715,237.00	6.3%
Clerical, Technical and Office Salaries		2400	529,549.00	520,734.00	-1.7%
Other Classified Salaries		2900	124,937.00	138,059.00	10.5%
TOTAL, CLASSIFIED SALARIES			4,164,220.00	4,465,802.00	7.2%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	637,359.00	714,976.00	12.2%
OASDI/Medicare/Alternative		3301-3302	279,623.00	315,026.00	12.7%
Health and Welfare Benefits		3401-3402	600,011.00	620,816.00	3.5%
Unemployment Insurance		3501-3502	2,070.00	2,233.00	7.9%
Workers' Compensation		3601-3602	78,646.00	53,592.00	-31.9%
OPEB, Allocated		3701-3702	4,843.00	4,465.00	-7.8%
OPEB, Active Employees		3751-3752	4,392.00	20,597.00	369.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,606,944.00	1,731,705.00	7.8%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	363,201.00	439,967.00	21.1%
Noncapitalized Equipment		4400	68,988.00	501,000.00	626.2%
Food		4700	4,591,534.00	4,683,365.00	2.0%
TOTAL, BOOKS AND SUPPLIES			5,023,723.00	5,624,332.00	12.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	19,724.00	15,000.00	-24.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	224,013.00	225,000.00	0.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	499,721.00	473,023.00	-5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(192,631.00)	(211,300.00)	9.7%
Professional/Consulting Services and Operating Expenditures		5800	59,548.00	25,147.00	-57.8%
Communications		5900	21,298.00	20,000.00	-6.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>631,673.00</b>	<b>546,870.00</b>	<b>-13.4%</b>
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	0.00	300,000.00	New
Equipment		6400	64,000.00	20,000.00	-68.8%
Equipment Replacement		6500	96,758.00	543,000.00	461.2%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>160,758.00</b>	<b>863,000.00</b>	<b>436.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	577,870.00	597,002.00	3.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>577,870.00</b>	<b>597,002.00</b>	<b>3.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,165,188.00</b>	<b>13,828,711.00</b>	<b>13.7%</b>



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	19,521.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,521.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,521.00	0.00	-100.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Estimated Actuals</b>	<b>2015-16 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	5,792,400.00	4,264,692.00
Total, Restricted Balance		<u>5,792,400.00</u>	<u>4,264,692.00</u>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	1,500,000.00	1,500,000.00	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	4,500.00	3,500.00	-22.2%
5) TOTAL, REVENUES			1,504,500.00	1,503,500.00	-0.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	188,757.00	225,000.00	19.2%
5) Services and Other Operating Expenditures		5000-5999	785,420.00	1,305,000.00	66.2%
6) Capital Outlay		6000-6999	332,789.00	300,000.00	-9.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,306,966.00	1,830,000.00	40.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			197,534.00	(326,500.00)	-265.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			197,534.00	(326,500.00)	-265.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	846,933.00	1,044,467.00	23.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			846,933.00	1,044,467.00	23.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			846,933.00	1,044,467.00	23.3%
2) Ending Balance, June 30 (E + F1e)			1,044,467.00	717,967.00	-31.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,044,467.00	717,967.00	-31.3%
Deferred Maintenance	0000	9760		717,967.00	
Deferred Maintenance	0000	9760	1,044,467.00		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,044,467.00		
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			1,044,467.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,044,467.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,500,000.00	1,500,000.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,500,000.00</b>	<b>1,500,000.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	4,500.00	3,500.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,500.00</b>	<b>3,500.00</b>	<b>-22.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,504,500.00</b>	<b>1,503,500.00</b>	<b>-0.1%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	185,000.00	225,000.00	21.6%
Noncapitalized Equipment		4400	3,757.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			188,757.00	225,000.00	19.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	475,420.00	530,000.00	11.5%
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	310,000.00	775,000.00	150.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>785,420.00</b>	<b>1,305,000.00</b>	<b>66.2%</b>
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	92,789.00	100,000.00	7.8%
Buildings and Improvements of Buildings		6200	240,000.00	200,000.00	-16.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>332,789.00</b>	<b>300,000.00</b>	<b>-9.9%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,306,966.00</b>	<b>1,830,000.00</b>	<b>40.0%</b>



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



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,200.00	0.00	-100.0%
5) TOTAL, REVENUES			7,200.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,200.00	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,607,234.00	0.00	-100.0%
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			(3,607,234.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,600,034.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,600,034.00	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,600,034.00	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,600,034.00	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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,200.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,200.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			7,200.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	3,607,234.00	0.00	-100.0%
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			3,607,234.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			(3,607,234.00)	0.00	-100.0%





Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,831.00	4,000.00	4.4%
5) TOTAL, REVENUES			3,831.00	4,000.00	4.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,831.00	4,000.00	4.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,000,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	2,000,000.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,831.00	2,004,000.00	52210.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,503,919.00	1,507,750.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,503,919.00	1,507,750.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,503,919.00	1,507,750.00	0.3%
2) Ending Balance, June 30 (E + F1e)			1,507,750.00	3,511,750.00	132.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,507,750.00	3,511,750.00	132.9%
Other Post Employment (Retiree) Benefits	0000	9760		3,511,750.00	
Other Post Employment (Retiree) Benefits	0000	9760	1,507,750.00		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,507,750.00		
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			1,507,750.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			1,507,750.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Interest		8660	3,831.00	4,000.00	4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,831.00	4,000.00	4.4%
<b>TOTAL, REVENUES</b>			3,831.00	4,000.00	4.4%

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



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,336.00	40,000.00	36.4%
5) TOTAL, REVENUES			29,336.00	40,000.00	36.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	310.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	24,034.00	0.00	-100.0%
6) Capital Outlay		6000-6999	7,204,915.00	22,299,586.00	209.5%
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			7,229,259.00	22,299,586.00	208.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,199,923.00)	(22,259,586.00)	209.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	5,564,561.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	24,000,000.00	200,000.00	-99.2%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,435,439.00	200,000.00	-98.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,235,516.00	(22,059,586.00)	-296.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,764,070.00	23,999,586.00	88.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,764,070.00	23,999,586.00	88.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,764,070.00	23,999,586.00	88.0%
2) Ending Balance, June 30 (E + F1e)			23,999,586.00	1,940,000.00	-91.9%
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			23,999,586.00	1,940,000.00	-91.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,999,586.00		
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			23,999,586.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			23,999,586.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	24,500.00	40,000.00	63.3%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,836.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			29,336.00	40,000.00	36.4%
<b>TOTAL, REVENUES</b>			29,336.00	40,000.00	36.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	310.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			310.00	0.00	-100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,329.00	0.00	-100.0%
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	366.00	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	21,318.00	0.00	-100.0%
Communications		5900	21.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			24,034.00	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	43,179.00	0.00	-100.0%
Land Improvements		6170	1,076,547.00	22,299,586.00	1971.4%
Buildings and Improvements of Buildings		6200	6,085,189.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			7,204,915.00	22,299,586.00	209.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			7,229,259.00	22,299,586.00	208.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	5,564,561.00	0.00	-100.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,564,561.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	24,000,000.00	200,000.00	-99.2%
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			24,000,000.00	200,000.00	-99.2%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			18,435,439.00	200,000.00	-98.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	222,079.00	374,040.00	68.4%
5) TOTAL, REVENUES			222,079.00	374,040.00	68.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,925.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	55,028.00	8,933.00	-83.8%
6) Capital Outlay		6000-6999	637,014.00	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			693,967.00	8,933.00	-98.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(471,888.00)	365,107.00	-177.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(471,888.00)	365,107.00	-177.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,683,661.00	2,211,773.00	-17.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,683,661.00	2,211,773.00	-17.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,683,661.00	2,211,773.00	-17.6%
2) Ending Balance, June 30 (E + F1e)			2,211,773.00	2,576,880.00	16.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,211,773.00	2,576,880.00	16.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,209,075.00		
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			2,209,075.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			2,209,075.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	9,537.00	9,040.00	-5.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	212,500.00	365,000.00	71.8%
Other Local Revenue All Other Local Revenue					
		8699	42.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			222,079.00	374,040.00	68.4%
<b>TOTAL, REVENUES</b>			222,079.00	374,040.00	68.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,201.00	0.00	-100.0%
Noncapitalized Equipment		4400	724.00	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,925.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37.00	50.00	35.1%
Professional/Consulting Services and Operating Expenditures		5800	54,975.00	8,883.00	-83.8%
Communications		5900	16.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>55,028.00</b>	<b>8,933.00</b>	<b>-83.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	23,157.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	613,857.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>637,014.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>693,967.00</b>	<b>8,933.00</b>	<b>-98.7%</b>

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



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	732,267.00	852,028.00	16.4%
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			732,267.00	852,028.00	16.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			(732,267.00)	(852,028.00)	16.4%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,564,561.00	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			5,564,561.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,832,294.00	(852,028.00)	-117.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	4,832,294.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	4,832,294.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	4,832,294.00	New
2) Ending Balance, June 30 (E + F1e)			4,832,294.00	3,980,266.00	-17.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	4,832,294.00	3,980,266.00	-17.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,564,561.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,564,561.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	732,267.00		
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			732,267.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			4,832,294.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	17,900.00	0.00	-100.0%
Land Improvements		6170	142,935.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	571,432.00	852,028.00	49.1%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			732,267.00	852,028.00	16.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			732,267.00	852,028.00	16.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	5,564,561.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,564,561.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,564,561.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	720.00	0.00	-100.0%
5) TOTAL, REVENUES			720.00	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	231,430.00	New
6) Capital Outlay		6000-6999	78,737.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,245,656.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,324,393.00	231,430.00	-82.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,323,673.00)	(231,430.00)	-82.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	476,700.00	495,600.00	4.0%
b) Transfers Out		7600-7629	12,778.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	1,245,656.00	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			1,709,578.00	495,600.00	-71.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			385,905.00	264,170.00	-31.5%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	277,813.00	663,718.00	138.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			277,813.00	663,718.00	138.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			277,813.00	663,718.00	138.9%
2) Ending Balance, June 30 (E + F1e)			663,718.00	927,888.00	39.8%
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			256,777.00	25,347.00	-90.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	406,941.00	902,541.00	121.8%
Capital Equipment / Improvements Reserves	0000	9760		902,541.00	
Capital Equipment / Improvements Reserves	0000	9760	406,941.00		
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	663,718.00		
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			663,718.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			663,718.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	720.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			720.00	0.00	-100.0%
<b>TOTAL, REVENUES</b>			720.00	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	231,430.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	231,430.00	New
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	78,737.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			78,737.00	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	1,245,656.00	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,245,656.00	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			1,324,393.00	231,430.00	-82.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	476,700.00	495,600.00	4.0%
(a) TOTAL, INTERFUND TRANSFERS IN			476,700.00	495,600.00	4.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	12,778.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			12,778.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	1,245,656.00	0.00	-100.0%
(c) TOTAL, SOURCES			1,245,656.00	0.00	-100.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)					
			1,709,578.00	495,600.00	-71.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,623,087.00	14,511,864.00	-0.8%
5) TOTAL, REVENUES			14,623,087.00	14,511,864.00	-0.8%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,233,787.00	6,394,449.00	2.6%
3) Employee Benefits		3000-3999	1,778,811.00	1,854,447.00	4.3%
4) Books and Supplies		4000-4999	2,234,926.00	2,200,821.00	-1.5%
5) Services and Other Operating Expenses		5000-5999	2,069,798.00	2,055,991.00	-0.7%
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			12,317,322.00	12,505,708.00	1.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,305,765.00	2,006,156.00	-13.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	750,000.00	New
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	(750,000.00)	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			2,305,765.00	1,256,156.00	-45.5%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,475,457.00	5,028,112.00	240.8%
b) Audit Adjustments		9793	1,246,890.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			2,722,347.00	5,028,112.00	84.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,722,347.00	5,028,112.00	84.7%
2) Ending Net Position, June 30 (E + F1e)			5,028,112.00	6,284,268.00	25.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	1,445,555.00	2,891,110.00	100.0%
b) Restricted Net Position		9797	3,582,557.00	3,393,158.00	-5.3%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	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	4,574,910.00		
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	1,445,555.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			6,020,465.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	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	992,353.00		
f) Lease Revenue Bonds Payable		9668	0.00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			992,353.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			5,028,112.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	14,623,087.00	14,511,864.00	-0.8%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>14,623,087.00</b>	<b>14,511,864.00</b>	<b>-0.8%</b>
<b>TOTAL, REVENUES</b>			<b>14,623,087.00</b>	<b>14,511,864.00</b>	<b>-0.8%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	5,686,880.00	5,784,627.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	265,888.00	375,524.00	41.2%
Clerical, Technical and Office Salaries		2400	272,099.00	234,298.00	-13.9%
Other Classified Salaries		2900	8,920.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			6,233,787.00	6,394,449.00	2.6%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	770,008.00	783,710.00	1.8%
OASDI/Medicare/Alternative		3301-3302	442,877.00	465,999.00	5.2%
Health and Welfare Benefits		3401-3402	424,262.00	501,239.00	18.1%
Unemployment Insurance		3501-3502	2,994.00	3,198.00	6.8%
Workers' Compensation		3601-3602	112,668.00	76,734.00	-31.9%
OPEB, Allocated		3701-3702	7,071.00	6,395.00	-9.6%
OPEB, Active Employees		3751-3752	18,931.00	17,172.00	-9.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,778,811.00	1,854,447.00	4.3%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,154,030.00	2,119,420.00	-1.6%
Noncapitalized Equipment		4400	80,896.00	81,401.00	0.6%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,234,926.00	2,200,821.00	-1.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	24,252.00	24,252.00	0.0%
Dues and Memberships		5300	244.00	244.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	14,205.00	14,111.00	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	694,714.00	691,838.00	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	612,205.00	612,215.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	655,947.00	653,484.00	-0.4%
Communications		5900	68,231.00	59,847.00	-12.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,069,798.00</b>	<b>2,055,991.00</b>	<b>-0.7%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>12,317,322.00</b>	<b>12,505,708.00</b>	<b>1.5%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	750,000.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	750,000.00	New
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(750,000.00)	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,259,800.00	2,494,400.00	-23.5%
5) TOTAL, REVENUES			3,259,800.00	2,494,400.00	-23.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	15,370.00	0.00	-100.0%
5) Services and Other Operating Expenses		5000-5999	2,246,066.00	2,365,000.00	5.3%
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			2,261,436.00	2,365,000.00	4.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			998,364.00	129,400.00	-87.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			998,364.00	129,400.00	-87.0%
<b>F. NET POSITION</b>					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	7,326,164.00	6,533,632.00	-10.8%
b) Audit Adjustments		9793	(1,790,896.00)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			5,535,268.00	6,533,632.00	18.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,535,268.00	6,533,632.00	18.0%
2) Ending Net Position, June 30 (E + F1e)			6,533,632.00	6,663,032.00	2.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	6,533,632.00	6,663,032.00	2.0%



Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	12,172,276.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	150,000.00		
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			12,322,276.00		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	5,788,644.00		
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			5,788,644.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. NET POSITION</b>					
Net Position, June 30 (G10 + H2) - (I7 + J2)			6,533,632.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	38,400.00	42,400.00	10.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,219,600.00	2,452,000.00	-23.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,800.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,259,800.00</b>	<b>2,494,400.00</b>	<b>-23.5%</b>
<b>TOTAL, REVENUES</b>			<b>3,259,800.00</b>	<b>2,494,400.00</b>	<b>-23.5%</b>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	15,370.00	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			15,370.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	137,736.00	140,000.00	1.6%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,108,330.00	2,225,000.00	5.5%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,246,066.00</b>	<b>2,365,000.00</b>	<b>5.3%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>2,261,436.00</b>	<b>2,365,000.00</b>	<b>4.6%</b>

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

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	19,655.71	19,779.18	19,779.18	19,779.18	19,779.18	19,779.18
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	19,655.71	19,779.18	19,779.18	19,779.18	19,779.18	19,779.18
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	42.66	42.66	42.66	1.00	1.00	1.00
b. Special Education-Special Day Class	0.89	0.89	0.89	1.00	1.00	1.00
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.01	0.01	0.01			
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	43.56	43.56	43.56	2.00	2.00	2.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	19,699.27	19,822.74	19,822.74	19,781.18	19,781.18	19,781.18
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	573.91	573.91	573.91	606.00	606.00	606.00
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	573.91	573.91	573.91	606.00	606.00	606.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	573.91	573.91	573.91	606.00	606.00	606.00



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	104,375,690.00	301	516,219.00	303	103,859,471.00	305	711,071.00		307	103,148,400.00	309
2000 - Classified Salaries	39,141,814.00	311	405,361.00	313	38,736,453.00	315	4,837,513.00		317	33,898,940.00	319
3000 - Employee Benefits (Excluding 3800)	41,701,948.00	321	428,805.00	323	41,273,143.00	325	1,823,965.00		327	39,449,178.00	329
4000 - Books, Supplies Equip Replace. (6500)	13,212,781.00	331	45,778.00	333	13,167,003.00	335	1,897,327.00		337	11,269,676.00	339
5000 - Services . . . & 7300 - Indirect Costs	22,932,009.00	341	1,419,427.00	343	21,512,582.00	345	2,425,469.00		347	19,087,113.00	349
TOTAL					218,548,652.00	365			TOTAL	206,853,307.00	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	397
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. . . . .			57.56%
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) . . . . .	57.56%
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). . . . .	206,853,307.00
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  
2015-16 Budget  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(760,810.00)	0.00	(694,735.00)				
Other Sources/Uses Detail					1,078,175.00	2,495,600.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	152,345.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	328,175.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	207,500.00	0.00	97,733.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(211,300.00)	597,002.00	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					2,000,000.00	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	50.00	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					495,600.00	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								

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	612,215.00	0.00						
Other Sources/Uses Detail					0.00	750,000.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>972,110.00</b>	<b>(972,110.00)</b>	<b>694,735.00</b>	<b>(694,735.00)</b>	<b>3,573,775.00</b>	<b>3,573,775.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

District's ADA Standard Percentage Level:

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

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA		ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
	Original Budget (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)		
Third Prior Year (2012-13)	20,572.18	20,298.92	1.3%	Not Met
Second Prior Year (2013-14)	19,908.77	20,432.24	N/A	Met
First Prior Year (2014-15)	20,483.60	20,396.65	0.4%	Met
Budget Year (2015-16)	20,387.18			

**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		Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
		Enrollment	CBEDS Actual		
Third Prior Year (2012-13)		21,233	21,689	N/A	Met
Second Prior Year (2013-14)		21,130	21,507	N/A	Met
First Prior Year (2014-15)		20,707	21,414	N/A	Met
Budget Year (2015-16)		21,655			

**2B. Comparison of District Enrollment to the Standard**

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

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

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

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

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

**3. CRITERION: ADA to Enrollment**

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA Estimated/Unaudited Actuals (Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2012-13)	20,360	21,689	93.9%
Second Prior Year (2013-14)	20,433	21,507	95.0%
First Prior Year (2014-15)	20,273	21,414	94.7%
Historical Average Ratio:			94.5%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.0%</b>

**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)	20,387	21,655	94.1%	Met
1st Subsequent Year (2016-17)	20,397	21,697	94.0%	Met
2nd Subsequent Year (2017-18)	20,397	21,697	94.0%	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)<sup>1</sup> and its economic recovery target payment, plus or minus one percent.

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

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

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

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

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

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

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

**Projected LCFF Revenue**

Has the District reached its LCFF target funding level?

No

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)	205,180,678.00	208,041,850.00	213,182,675.00
<b>Step 1 - Change in Population</b>	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6 and C4)	19,822.74	19,781.18	19,752.00
b. Prior Year ADA (Funded)		19,822.74	19,781.18
c. Difference (Step 1a minus Step 1b)		(41.56)	(29.18)
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.21%	-0.15%
			0.00%
<b>Step 2 - Change in Funding Level</b>			
a. Prior Year LCFF Funding	152,656,288.00	180,484,901.00	186,833,097.00
b1. COLA percentage (if district is at target)	Not Applicable		
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00
c. Gap Funding (if district is not at target)	27,938,019.00	6,591,421.00	6,964,188.00
d. Economic Recovery Target Funding (current year increment)			
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)	27,938,019.00	6,591,421.00	6,964,188.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)	18.30%	3.65%	3.73%
<b>Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)</b>	18.09%	3.50%	3.73%
<b>LCFF Revenue Standard (Step 3, plus/minus 1%):</b>	<b>17.09% to 19.09%</b>	<b>2.50% to 4.50%</b>	<b>2.73% to 4.73%</b>



**4A2. Alternate LCFF Revenue Standard - Basic Aid**

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

**Basic Aid District Projected LCFF Revenue**

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	21,801,565.00	21,801,565.00		
Percent Change from Previous Year		N/A	N/A	N/A
<b>Basic Aid Standard (percent change from previous year, plus/minus 1%):</b>		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)
<b>Necessary Small School Standard (Gap Funding or COLA, plus Economic Recovery Target Payment, Step 2f, plus/minus 1%):</b>	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)	153,316,023.00	181,167,417.00	187,557,976.00	194,522,882.00
District's Projected Change in LCFF Revenue:		18.17%	3.53%	3.71%
<b>LCFF Revenue Standard:</b>		<b>17.09% to 19.09%</b>	<b>2.50% to 4.50%</b>	<b>2.73% to 4.73%</b>
<b>Status:</b>		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)	97,822,911.52	110,129,696.61	88.8%
Second Prior Year (2013-14)	106,326,113.76	120,274,485.06	88.4%
First Prior Year (2014-15)	125,090,172.00	144,311,095.00	86.7%
Historical Average Ratio:			88.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4): District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
		3.0%	3.0%
	85.0% to 91.0%	85.0% to 91.0%	85.0% to 91.0%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	142,362,804.00	165,805,317.00	85.9%	Met
1st Subsequent Year (2016-17)	147,030,494.00	168,730,608.00	87.1%	Met
2nd Subsequent Year (2017-18)	151,854,425.00	173,697,981.00	87.4%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	18.09%	3.50%	3.73%
<b>2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):</b>	<b>8.09% to 28.09%</b>	<b>-6.50% to 13.50%</b>	<b>-6.27% to 13.73%</b>
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	13.09% to 23.09%	-1.50% to 8.50%	-1.27% to 8.73%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)</b>			
First Prior Year (2014-15)	15,969,704.00		
Budget Year (2015-16)	17,460,343.00	9.33%	Yes
1st Subsequent Year (2016-17)	16,272,454.00	-6.80%	Yes
2nd Subsequent Year (2017-18)	16,275,000.00	0.02%	No

**Explanation:**  
(required if Yes)

Unspent 2014-15 amounts accounted for as additional carry over revenues in 2015-16. MYP assumes no carry over revenues in 2016-17.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)</b>			
First Prior Year (2014-15)	9,627,480.00		
Budget Year (2015-16)	19,509,365.00	102.64%	Yes
1st Subsequent Year (2016-17)	8,132,681.00	-58.31%	Yes
2nd Subsequent Year (2017-18)	8,132,681.00	0.00%	No

**Explanation:**  
(required if Yes)

Increase in 2015-16 for May Revise proposal of one-time mandated costs/CCSS state revenues. One time revenues eliminated in following 2016-17 year.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)</b>			
First Prior Year (2014-15)	15,526,810.00		
Budget Year (2015-16)	15,040,547.00	-3.13%	Yes
1st Subsequent Year (2016-17)	15,000,000.00	-0.27%	No
2nd Subsequent Year (2017-18)	15,000,000.00	0.00%	No

**Explanation:**  
(required if Yes)

Fall of one-time revenues anticipated.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)</b>			
First Prior Year (2014-15)	11,882,565.00		
Budget Year (2015-16)	13,212,781.00	11.19%	Yes
1st Subsequent Year (2016-17)	13,302,678.00	0.68%	No
2nd Subsequent Year (2017-18)	12,802,678.00	-3.76%	Yes

**Explanation:**  
(required if Yes)

Increase in budget year to account for new LCAP expenditures. Fall off in 2017-18 year to account for non-recurring one-time expenditures.

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

First Prior Year (2014-15)	21,514,538.00		
Budget Year (2015-16)	23,626,744.00	9.82%	Yes
1st Subsequent Year (2016-17)	22,850,534.00	-3.29%	Yes
2nd Subsequent Year (2017-18)	22,893,976.00	0.19%	No

**Explanation:**  
(required if Yes)

Increase in budget year to account for new LCAP expenditures. Fall off in 2017-18 year to account for non-recurring one-time expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
<b>Total Federal, Other State, and Other Local Revenue (Criterion 6B)</b>			
First Prior Year (2014-15)	41,123,994.00		
Budget Year (2015-16)	52,010,255.00	26.47%	Met
1st Subsequent Year (2016-17)	39,405,135.00	-24.24%	Not Met
2nd Subsequent Year (2017-18)	39,407,681.00	0.01%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)</b>			
First Prior Year (2014-15)	33,397,103.00		
Budget Year (2015-16)	36,839,525.00	10.31%	Met
1st Subsequent Year (2016-17)	36,153,212.00	-1.86%	Met
2nd Subsequent Year (2017-18)	35,696,654.00	-1.26%	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)

Unspent 2014-15 amounts accounted for as additional carry over revenues in 2015-16. MYP assumes no carry over revenues in 2016-17.

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

Increase in 2015-16 for May Revise proposal of one-time mandated costs/CCSS state revenues. One time revenues eliminated in following 2016-17 year.

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

Fall of one-time revenues anticipated.

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

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

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

**7. CRITERION: Facilities Maintenance**

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

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

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

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

**2. Ongoing and Major Maintenance/Restricted Maintenance Account**

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	229,242,042.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution <sup>1</sup> to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	229,242,042.00	6,877,261.26	6,880,000.00	Met

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

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

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

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

**8. CRITERION: Deficit Spending**

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	0.00	9,110,000.00	10,242,000.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	8,800,000.00	0.00	0.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	8,800,000.00	9,110,000.00	10,242,000.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	175,827,173.67	182,180,000.34	205,376,138.00
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)	175,827,173.67	182,180,000.34	205,376,138.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.0%	5.0%	5.0%
<b>District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):</b>	<b>1.7%</b>	<b>1.7%</b>	<b>1.7%</b>

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(153,439.69)	111,635,870.57	0.1%	Met
Second Prior Year (2013-14)	(5,082,081.14)	124,661,630.06	4.1%	Not Met
First Prior Year (2014-15)	(5,640,266.00)	144,916,316.00	3.9%	Not Met
Budget Year (2015-16) (Information only)	1,082,961.00	168,300,917.00		

**8C. Comparison of District Deficit Spending to the Standard**

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

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

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

Planned spend down of ending balance that was built up during recession. The district will monitor expenditures and make reductions in out-years to ensure minimum reserve levels are maintained.

**9. CRITERION: Fund Balance**

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance <sup>2</sup> (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	31,132,054.00	31,128,332.08	0.0%	Met
Second Prior Year (2013-14)	29,739,081.00	30,974,892.39	N/A	Met
First Prior Year (2014-15)	26,216,809.00	25,892,811.00	1.2%	Not Met
Budget Year (2015-16) (Information only)	20,252,545.00			

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

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	19,781	19,752	19,752
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
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		

**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)	229,242,042.00	231,058,196.00	236,728,655.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	229,242,042.00	231,058,196.00	236,728,655.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,877,261.26	6,931,745.88	7,101,859.65
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>6,877,261.26</b>	<b>6,931,745.88</b>	<b>7,101,859.65</b>



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	11,465,000.00	11,553,000.00	11,840,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	11,465,000.00	11,553,000.00	11,840,000.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>6,877,261.26</b>	<b>6,931,745.88</b>	<b>7,101,859.65</b>
Status:	Met	Met	Met

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

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

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

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

---

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

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

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

1b. If Yes, identify the expenditures:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>				
First Prior Year (2014-15)	(22,965,464.00)			
Budget Year (2015-16)	(27,601,615.00)	4,636,151.00	20.2%	Not Met
1st Subsequent Year (2016-17)	(27,881,746.00)	280,131.00	1.0%	Met
2nd Subsequent Year (2017-18)	(29,013,301.00)	1,131,555.00	4.1%	Met
<b>1b. Transfers In, General Fund *</b>				
First Prior Year (2014-15)	4,348,448.00			
Budget Year (2015-16)	1,078,175.00	(3,270,273.00)	-75.2%	Not Met
1st Subsequent Year (2016-17)	1,450,000.00	371,825.00	34.5%	Not Met
2nd Subsequent Year (2017-18)	1,475,000.00	25,000.00	1.7%	Met
<b>1c. Transfers Out, General Fund *</b>				
First Prior Year (2014-15)	605,221.00			
Budget Year (2015-16)	2,495,600.00	1,890,379.00	312.3%	Not Met
1st Subsequent Year (2016-17)	495,600.00	(2,000,000.00)	-80.1%	Not Met
2nd Subsequent Year (2017-18)	495,600.00	0.00	0.0%	Met

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

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

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

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

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

**Explanation:**  
(required if NOT met) Increase in contribtirions for budget year related to return to the 3% contribution requirement for RRM

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

**Explanation:**  
(required if NOT met) Transfers In decline in budget year from first prior year related to one-time transfer from Fund 17 for funds held temporarily for salary settlement resolution. Transfers increase in 1st subsequent year compared to budget year outside of standard related to revenue from transportation service contracts reported in Fund 63 moved to the general fund to off-set district transportation costs

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)

Transfers out increased outside of standard in budget year compared to first priory year due to a one-time transfer to Fund 20 to add to the district's OPEB reserves.

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	10	GF, Fund 63 (Transportation Svc Contracts)	GF 03/06 - 7438/7439; F63 - 9667	6,267,097
Certificates of Participation	22	GF, Redevelopment Funds	06-7438/7439	49,638,990
General Obligation Bonds	25	Fund 51 -	Fund 51	178,590,000
Supp Early Retirement Program	3	GF	GF 3901/3902	30,917
State School Building Loans				
Compensated Absences				

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
Lease Revenue Bonds	12	GF	GF - 5610	3,360,000
<b>TOTAL:</b>				<b>237,887,004</b>

Type of Commitment (continued)	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,390,443	1,645,129	1,387,364	
Certificates of Participation	3,569,477	3,584,883	3,600,759	
General Obligation Bonds	36,193,254	11,918,487	12,234,385	
Supp Early Retirement Program	784,038	18,667	9,917	
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Lease Revenue Bonds	370,373	366,597	362,398	367,762
<b>Total Annual Payments:</b>	<b>42,307,585</b>	<b>17,533,763</b>	<b>17,594,823</b>	<b>367,762</b>
<b>Has total annual payment increased over prior year (2014-15)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

---

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. 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)

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

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

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

No

- 2.

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

**Explanation:**  
(required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

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

Yes
-----

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

No
----

b. Do benefits continue past age 65?

No
----

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

--

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

Pay-as-you-go
---------------

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

Self-Insurance Fund	Governmental Fund
	3,500,000

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

33,926,156.00
---------------

b. OPEB unfunded actuarial accrued liability (UAAL)

33,926,156.00
---------------

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

Actuarial
Mar 01, 2015

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

Data must be entered.

5. OPEB Contributions

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1,396,104.00	1,396,104.00	1,396,104.00
450,288.00	455,000.00	460,000.00
450,288.00	455,000.00	460,000.00
123	130	135

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

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

d. Number of retirees receiving OPEB benefits

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

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

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

Yes
-----

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

District is self-funded for worker's compensation up to \$1 million. Excess coverage is purchased to cover losses that exceed \$1 million.
--

3. Self-Insurance Liabilities

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

5,788,644.00
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	1,897,193.00	1,900,000.00	1,910,000.00
b. Amount contributed (funded) for self-insurance programs	1,897,193.00	1,900,000.00	1,910,000.00



**S8. Status of Labor Agreements**

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,021.0	1,095.0	1,110.0	1,120.0

**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.

2014-15 negotiations included a 2% salary increase that was subject to re-opening if the LCFF gap exceeded the Governor's January budget projection of 32.19%. May Revise LCFF gap was increased to 53.08%
--

**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	893,842		
	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7. Amount included for any tentative salary schedule increases	1,787,684	0	0

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	11,027,300	11,150,000	11,260,000
3. Percent of H&W cost paid by employer	67.0%	67.0%	67.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**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**

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,080,000	1,100,000	1,150,000
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

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

**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.):

2015-16 budget includes \$1,500 increase to the H&W cap and tentative 2% salary increase for an additional 12 minutes per day of instructional time.

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	785.0	807.0	810.0	815.0

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

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

No
----

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

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

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

--

Negotiations 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

375,000
---------

Budget Year  
(2015-16)

1st Subsequent Year  
(2016-17)

2nd Subsequent Year  
(2017-18)

7. Amount included for any tentative salary schedule increases

745,000	0	0
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**Classified (Non-management) Health and Welfare (H&W) Benefits**

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	4,570,000	4,595,000	4,338,000
3. Percent of H&W cost paid by employer	55.0%	55.0%	55.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Classified (Non-management) Prior Year Settlements**

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

No		
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**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	475,000	480,000	485,000
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	123.0	127.5	127.5	127.5

**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:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**S10. LCAP Expenditures**

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

DATA ENTRY: Click the appropriate Yes or No button.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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

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July 1 Budget  
2014-15 Estimated Actuals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099	

(LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AR-AP-POSITIVE - (W) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object

9610) should have a positive balance by resource, by fund. PASSED

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

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

## SUPPLEMENTAL CHECKS

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

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

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

## EXPORT CHECKS

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

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

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

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

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

Checks Completed.

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July 1 Budget  
2015-16 Budget  
Technical Review Checks

Hemet Unified

Riverside County

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

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(LCFF/Revenue Limit Transfers-Prior Years). PASSED

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

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

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

## SUPPLEMENTAL CHECKS

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

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

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

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

## EXPORT CHECKS

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

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

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

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

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CS) has been provided. PASSED

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

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

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

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

Checks Completed.