

Pajaro Valley Unified School District

2015-16 Budget and Local Control Accountability Plan

June 26, 2015

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Maria Orozco, Vice President/Clerk
Kim De Serpa
Dr. Lupe Rivas
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Dorma Baker

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Assistant Superintendents
Ylda Noguera
Murry Schekman
Sharon Roddick
Susan Perez

Budget and Local Control Accountability Plan

Pajaro Valley Unified School District

July Adoption, 2015-2016

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Superintendent's Budget Message

June 24, 2015

The district's 2015-16 June Budget reflects the continuing implementation of the state's new funding mechanism, the Local Control Funding Formula (LCFF). The budget has been developed to reflect the goals of the Local Control Accountability Plan (LCAP). The district's budget and its LCAP are aligned and updated annually. Costs to implement the district's LCAP are included in this budget.

This year's budget reflects an ongoing improvement in funding for education. The LCFF is designed to provide base funding to schools at the 2007-08 level (plus cost of living increases) with additional funds for at risk students. Because the state was unable to immediately fully fund this plan, during the implementation phase of the LCFF the target funding is calculated, and a percentage of the gap between full entitlement and current funding is then funded. In his May budget revision, the Governor proposed that the percentage of the gap funded in 2015-16 will be 53.08%, much higher than the 32.19% anticipated at Second Interim. This represents an additional \$7.8 million, or approximately \$450 per ADA in 2015-16. These additional funds are directed towards additional instructional coaches, counselors, custodial teams, a parent liaison, a behaviorist, an additional maintenance crew and computer replacement.

Additionally the Governor has proposed \$601 per ADA, or about \$10.4 million in one-time funding. The budget reflects the use of these funds to support the replacement of aging furniture and equipment, computer hardware and networks, as well as staff development and additional discretionary funds to school sites. Part of the funding will be reserved for future textbook and instructional material purchases.

The additional funding allows the district to move forward in responding to stakeholder priorities that have been identified as part of the LCAP process. In the past two years, the district's Board of Trustees has added counselors, and has phased in a return of K-3 class size reduction, high school custodians, and high school activity directors. To ensure that the district can attract and retain the highest quality educators for our students, a seven percent salary increase was implemented for all employees, along with an enhanced, up-to-date health care benefit package. In 2014-15 the district added a comprehensive arts and music curriculum to elementary grades, continued implementation of K-3 class size reduction, added socio-emotional counselors to address non-educational barriers to student learning.

In this budget the district is able to continue to support these prior initiatives and to address infrastructure and student support, as well as to continue the reduction of class sizes in the primary grades.

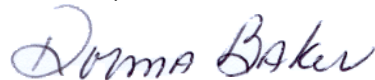
As revenues continue to increase, district administration and the Board of Trustees are committed to making long-term, phased-in reinvestments to district programs and services. The district's reinvestment plan is anchored on the fundamental principle of maximizing student achievement and well-being.

In 2010, the Board of Trustees adopted the Comprehensive Accountability Framework (CAF). The CAF lays out the guiding criteria for the district's ongoing efforts to improve student achievement and well-being in a sustained manner. The district's LCAP embodies the principal elements of the CAF and lays out a three-year plan to sustain student achievement throughout the district. Decisions on how to allocate new revenues will be analyzed based on the principles stated in the CAF and outlined in the LCAP. Above all, reinvestments must be student centered and based on sound, data-proven practices that result in ongoing academic achievement and well-being for all of our students.

It is for these reasons that I am very optimistic about PVUSD's future. But these are minor when compared to the unwavering passion, courage, and commitment our district's leadership and staff display for our students and families each day. Our employees remain steadfast in their commitment to ensuring our students and families receive the very best educational services available. It is this commitment and dedication that will always be the foundation for this district's ongoing success.

Thank you for your ongoing commitment and support for PVUSD's schools and students. I look forward to working with our board, staff, community, and stakeholders during this time of change and opportunity.

Sincerely,

A handwritten signature in blue ink that reads "Dorma Baker". The signature is written in a cursive, flowing style.

Dorma Baker
Superintendent

Special Recognition

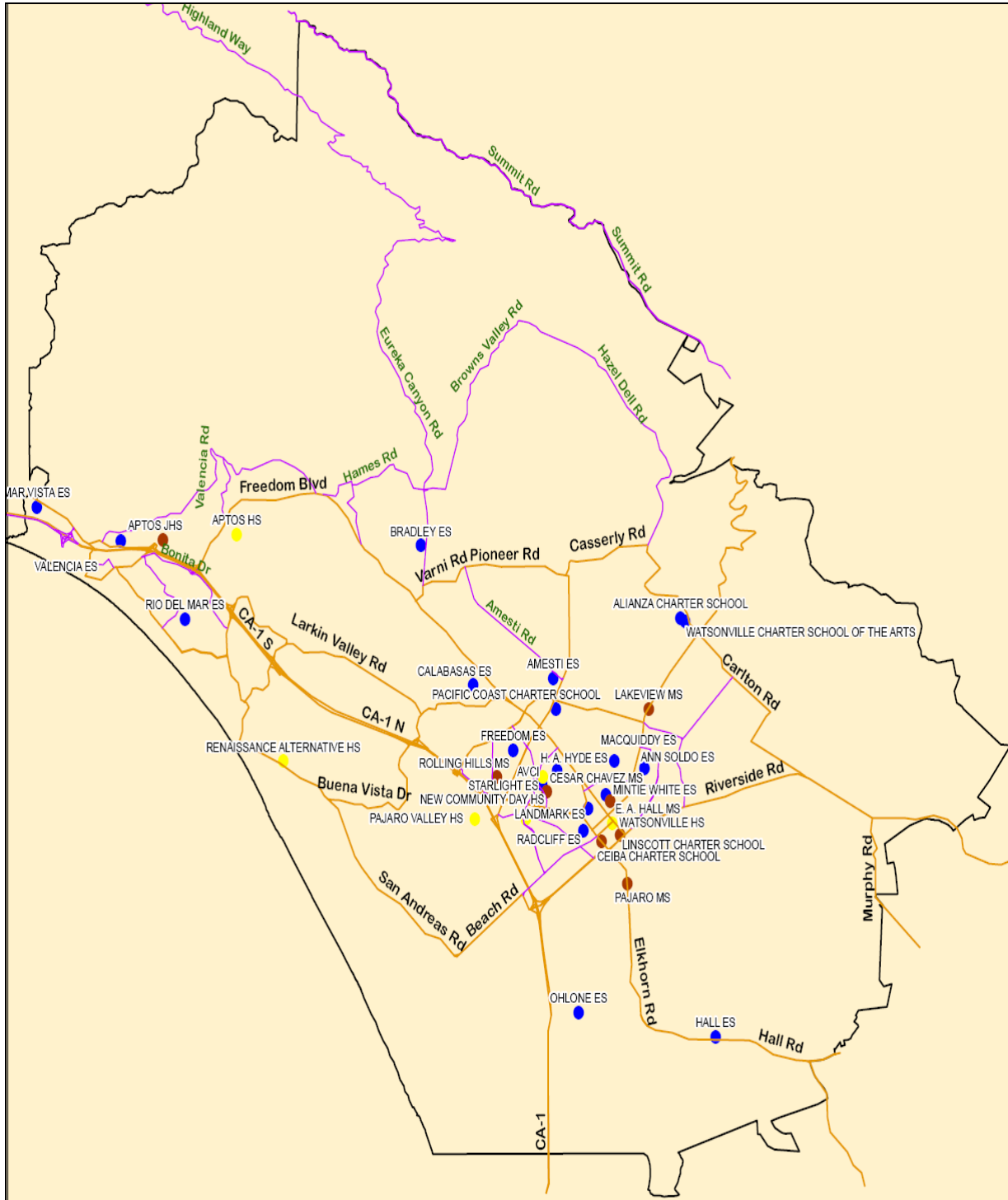
The development of the district's annual budget is a team effort. Timely completion of the district's 2015-16 July Budget would not have been possible without the dedication and commitment of an outstanding team of professionals.

They include:

- Chief Business Officers: Brett McFadden, Ann Jones (interim), Rosemarie Pottage (interim)
- Susan Perez, Assistant Superintendent, Curriculum and Instruction
- Helen Bellonzi, Director of Finance
- Richard Buse, Director of Purchasing, Risk, & Safety
- Fiscal Services team members:
 - ✓ Christina Koda
 - ✓ Vickie Davis
 - ✓ Betty Santos
 - ✓ Melissa Lopez
 - ✓ Carmen Calderon
 - ✓ Catharine Griffen
- Kathy Fuentes, Administrative Assistant to the Chief Business Officer

Special recognition goes to these individuals for their dedication and long hours on behalf of the students, families, staff, and taxpayers of PVUSD.

Map of the District



Board of Trustees

2014-15



Jeff Ursino

President of the Board

Trustee Area VII

La Selva Beach and Rio Del Mar

jeffrey_ursino@pvusd.net



Maria Orozco

Vice President/Clerk

Trustee Area VI

Eastern portion of PVUSD

maria_orozco@pvusd.net



Leslie DeRose

Trustee Area V

Northwestern Watsonville

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Karen Osmundson

Trustee Area III

North Monterey County area
and the southwestern area
of Watsonville

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Dr. Lupe Rivas

Vice President/Clerk

Trustee Area II

Eastern portion of PVUSD

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Willie Yahiro

Trustee Area IV

Southwestern Watsonville

willie_yahiro@pvusd.net



Kim De Serpa

Trustee Area 1

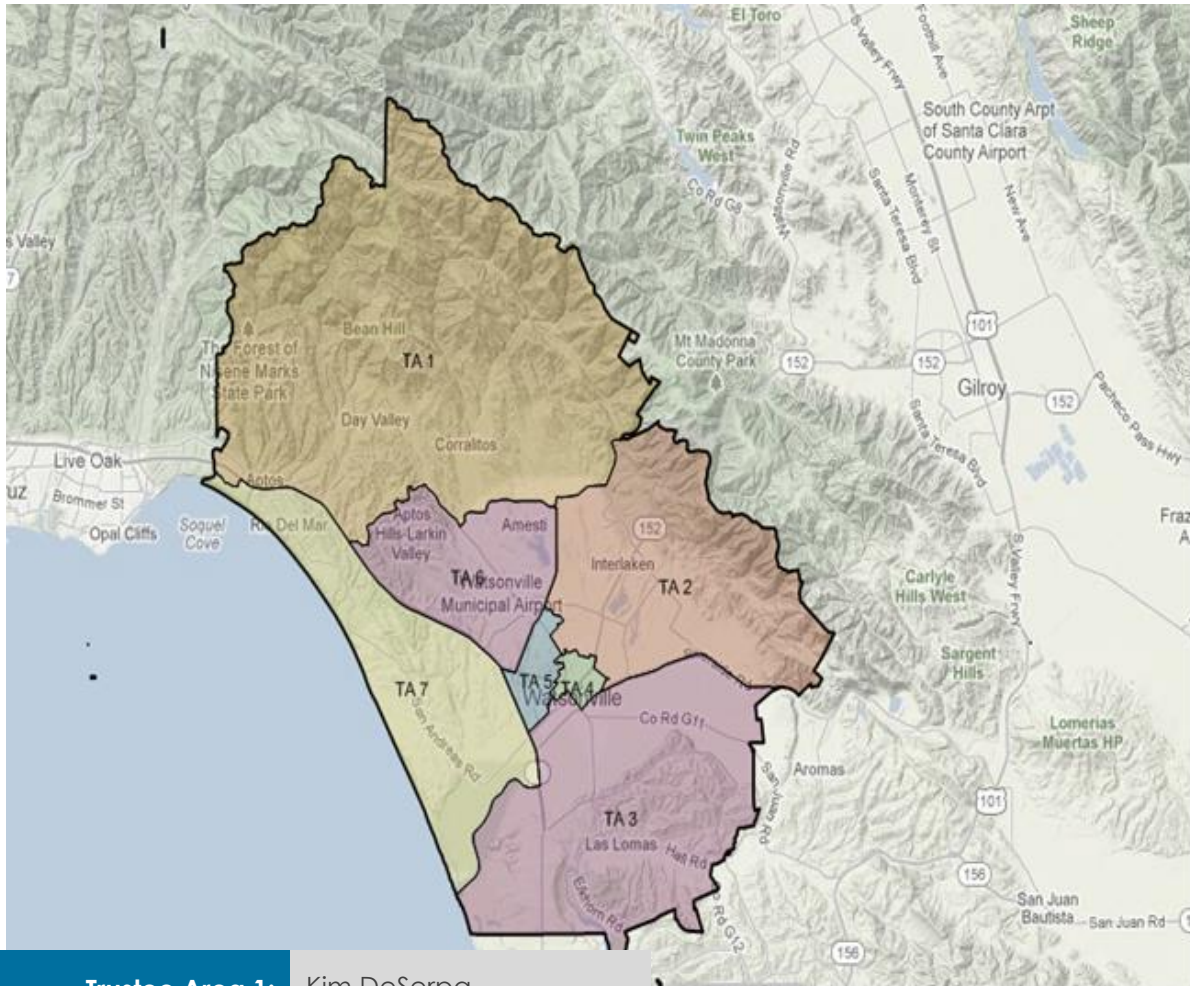
Northern portion of PVUSD

Corralitos and Aptos areas

Kim_deserpa@pvusd.net

Trustee Areas

(2012-2021)



Trustee Area 1:	Kim DeSerpa
Trustee Area 2:	Dr. Lupe Rivas
Trustee Area 3:	Karen Osmundson
Trustee Area 4:	Willie Yahiro
Trustee Area 5:	Leslie De Rose
Trustee Area 6:	Maria Orozco
Trustee Area 7:	Jeff Ursino

The District Cabinet Team

Day to day operations and policy implementation are overseen by the district's superintendent of schools. The superintendent is appointed by an elected Board of Trustees and serves at its will. The superintendent serves the board and district as the chief executive officer of the entire school district. The superintendent's cabinet team is charged with overseeing various departments, programs, and issue areas on behalf of the superintendent and Board of Trustees.

The cabinet team includes:



Dorma Baker
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Murry Schekman
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Mission and Goals

Updated 2012

Mission statement:

The mission of the Pajaro Valley Unified School District is to educate and to support learners in reaching their highest potential. We prepare students to pursue successful futures and to make positive contributions to the community and the global society.

Goal #1:

Engage and sustain the trust, involvement and responsibility of all parents and community to promote collaborative programs which result in high levels of success for all students.

Utilize the existing structure in the district to ensure effective communication throughout all geographic areas of our district.

Ensure parents are notified throughout the year about all parent committees, and relevant meetings and events.

Respond to parent requests and concerns in a consistent and timely manner.

Reach out to local businesses, community organizations and local government agencies to promote advocacy and provide resources.

Goal #2:

Attract, hire, develop and retain an excellent professional staff throughout the district.

Establish a program that recognizes and honors staff commitment to students and the school community.

Work with community partners to advocate for affordable housing options for teachers and staff.

All teachers will be highly qualified.

All teachers will possess a CLAD or BCLAD certification.

Goal #3:

Provide academic challenges for all students. Support and maintain programs that are successful and help build new opportunities so we keep all students engaged in their learning.

All students will meet or exceed Academic Performance Index (API) "growth targets" and expectations for "Adequate Yearly Progress" (AYP) including expectations for subgroup progress.

All curriculums will be standards-based, designed in collaboration with teachers, consistent across the district, designed to produce results that will challenge each student at his or her academic level.

Implement procedures to ensure that all PVUSD students pass the California High School Exit Exam, including appropriate early alerts to students and their parents, intervention steps, and documentation of services offered and those accepted.

Seek out programs and community resources to expand learning opportunities for students in the areas of the arts, science, career technical education, and technology. Assure assignment of district management staff to effectively coordinate these programs.

Goal #4:

Maintain a balanced budget while effectively maximizing all resources to fulfill educational priorities.

Increase employee compensation to the top 10 percent of surrounding districts while maintaining fiscal responsibility.

Form a Facilities Committee to anticipate and accommodate enrollment growth, including strategic planning for new schools and configurations.

Goal #5:

Ensure that all schools provide a safe, healthy and positive school environment for students and staff.

Maintain an outstanding level of cleanliness and repair at all facilities.

Promote a strict adherence and consistency in regards to safety, discipline and behavioral policies.

Ensure adherence to and implementation of anti-harassment policy and AB 537.

Goal #6:

Provide a consistent and strategic program to achieve the goal of English acquisition, as measured by a transition from Limited English Proficient (LEP) to Fluent English Proficient (FEP) in 1 to 6 years from entry into the English learner program with a sense of urgency, to assure that students have the opportunity to be academically successful.

Implement the English Language Master Plan, evaluating progress annually with report to the Board, and updating the plan as necessary.

Provide extra support programs for students who don't reclassify from LEP to FEP in 3 to 6 years, with special attention given to helping students make the transition from elementary to middle school, and middle to high school.

Description of the District

Updated June 2015

The Pajaro Valley Unified School District was unified in 1964 under the laws of the State of California. The district is the largest school district in Santa Cruz County in terms of enrollment and geographic area. The district's jurisdiction encompasses over 150 square miles spanning two counties from Santa Cruz County in the north to the northern portions of Monterey County in the south. The district serves the cities and communities of Aptos, Corralitos, Freedom, Pajaro, La Selva Beach, Las Lomas/Royal Oaks, and Watsonville.

The district is governed by a locally elected, seven-member Board of Trustees. Each trustee represents a specific trustee area within the district's jurisdictional boundaries. These areas are redrawn according to census data every 10 years. Trustee areas were redrawn in 2011-12 as a result of the 2010 National Census. The board appoints a superintendent, acting as the district's chief executive officer to oversee district operations and implement board approved policies.

More than 20,400 K-12 students attend the district's 16 elementary schools, six middle schools, three high schools, six charter schools, and two alternative schools. The district also includes 10 children centers, an adult education school, migrant education and Head Start centers, and other special services. The district's enrollment places it among the 100 largest school districts in the state. PVUSD employs more than 2,000 full and part-time employees, making it one of the region's largest employers.

Nestled in the Pajaro Valley, whose economy is primarily agricultural, a significant percentage of the district's student population is classified as migrant under federal and state law. English learners (as defined by law) comprise 47.3 percent of the student population. Hispanics represent the largest ethnic group in the district with 16,7245 students enrolled, representing 81 percent of total enrollment.

The district's 2015-16 General Fund expenditures are projected to be more than \$211 million. The district's budget also includes a number of other restricted funds including adult education, food and nutrition services (cafeteria), child development, migrant education, charter schools, and capital facilities. Restricted funds can only be spent on items prescribed according to specific state and federal program requirements. When all funds are added up, the district oversees a total budget of over \$276 million in expenditures.

In November 2012, district voters overwhelmingly approved the district's Measure L School Bond. The bond program will provide \$150 million to help modernize and complete school facilities and install 21st century instructional technology district wide over the next decade.

Visit the district website at
www.pvUSD.net for more
information.

Fingertip Facts about PVUSD

Data from FY 2014-15

General information: Enrollment, ADA, school sites, etc.

Average Daily Attendance (ADA, no charters)	17,404.75
Funded ADA	17440.81
Number of School Sites	33
Elementary Schools	16
Middle Schools	6
High Schools	5
Charter Schools	6
Adult Schools	1
Children Centers	12

Average Class Size (Composite)

Average Class Size, Grades K-3*	24
Average Class Size, Grades 4-6	30
Average Class Size, Grades 7-8	30
Average Class Size, Grades 9-12	30

NOTE: K-3 class sizes being reduced to 24:1 over next three years

Staffing: Teachers, classified personnel, administrators*

Total # of district personnel (full and part time)		2,298
Teachers		1147
Classified employees		875
Total certificated administrators		114
<i>Principals and asst. principals</i>	50	
<i>Coordinators of site academics</i>	17	
Total number of classified management		24
Total district and site administrators (all)		138

*Figures based on May 2014 payroll

District Schools

Amesti	623
Ann Soldo	684
Bradley	523
Calabasas	612
Freedom	674
Hall	613
H.A. Hyde	603
Landmark	645
MacQuiddy	658
Mar Vista	455
Mintie White	699
Ohlone	531
Radcliff	561
Rio Del Mar	574
Starlight	675
Valencia	539
TOTAL ELEMENTARY SCHOOLS	9,669
Middle Schools	Enrollment
Aptos Junior	721
Cesar Chavez	594
E.A. Hall	587
Lakeview	664
Pajaro	431
Rolling Hills	655
TOTAL MIDDLE SCHOOLS	3,652
High Schools	Enrollment
Aptos High	1,417
Pajaro Valley High	1,453
Watsonville High	1,938
New School	38
Renaissance	174
TOTAL HIGH SCHOOLS	5,020
Total K-12 Enrollment	18,341
Charter Schools	Enrollment
Alianza Charter (K-8)	667
Linscott Charter (K-8)	279
Watsonville Charter Sch. of Arts (K-6)	301
Pacific Coast Charter (K-12)	279
AVCI Acad. Vocational Charter (9-12)	60
CEIBA Charter (6-8)	511
TOTAL CHARTER SCHOOLS	2,097
Total All Schools Enrollment	20,438

The Budget Development Process

All California school districts must follow a basic process for budget adoption and interim review over the course of a fiscal year. This process is spelled out and mandated in the California Education Code. The table below describes the process.

AB 1200/2756 Budget Development Process

Adopted budget and LCAP goes into effect	July 1
Unaudited actuals (fiscal activity through year end)	By September 15
Annual independent audit of prior year budget	Board review in Jan/Feb
1st Interim Report (activity through Oct. 31)	By December 15
2nd Interim Report (activity through January 31)	By March 15
3rd Interim Report (activity through June 30)	By June 1, if required by County Office of Ed
Budget and LCAP public hearing	Prior to final adoption
July budget and LCAP adoption	No later than June 30

Districts are required to adopt a balanced budget by July 1, regardless of whether the state has adopted its budget or not. The budget is to be aligned with the district's LCAP. If no state budget is in place at the time of budget adoption districts must, within 45 days of the state budget enactment, make available for public review any revisions to the district budget to reflect the funding made available by the Budget Act.

Multi-year projections

School district budgets and interim reports must contain a three-year fiscal projection – current fiscal year, plus the next two. This fiscal projection must display major revenues and expenditures detailing how districts will meet their minimum obligations over the course of three fiscal years. The first and second interim reports are intended to be fiscal barometers for districts' fiscal activity and health during the fiscal year. County offices of education provide districts guidance regarding multi-year revenues, expenditures, and general assumptions. These projections are subject to review and comment per statute.

County office review and oversight

Under state law, county offices of education are responsible for the fiscal oversight of districts within their jurisdiction. County offices are authorized to approve, recommend revisions, or disapprove district budgets and interim reports. County offices utilize state adopted fiscal criteria and standards when reviewing district budget reports. This review is also influenced by state budgetary events, such as the governor's January budget proposal, May budget revision,

and final adoption of the annual state budget. County offices coordinate their review strategies and issue a “common message” statewide to school districts in order to provide uniformity in this process.

Per agreement established when the district unified in 1964, the Santa Cruz COE is charged by state law to provide fiscal oversight to the district. The district's fiscal reports and budgets are subject to review and approval by this agency.

Fiscal certification

Per the Education Code, COEs “shall” review and issue a certification of all school district budgets and interim reports. The law requires county offices to issue specific findings per the following:

- District July budget adoption – positive certification, conditional, or disapprove
- First and second interim reports – positive, qualified, negative
 - Positive – the district can meet its minimum obligations over the three-year forecast
 - Qualified – the district may not be able to meet its obligations over the three-year forecast
 - Negative – the district will not be able to meet its obligations over the three-year forecast

County offices are authorized to require a district to adopt a fiscal stabilization plan to address current and out-year fiscal shortfalls if its July budget is disapproved, or if a district's first or second interim reports are qualified or negative. County offices will most often work with district boards and staff prior to initiating a fiscal intervention. Current law states that county offices “shall” execute these oversight functions in order to protect districts' ongoing fiscal integrity. These functions and any related oversight actions by a county office are not discretionary.

Student Demographics

Academic excellence and student well-being is PVUSD's top priority. Even in the midst of the worst economic downturn and corresponding reductions to state education funding, the district remains committed to maintaining and improving the quality of its instructional programs. The Board of Trustees has set high standards and district goals to achieve continuous improvement in student achievement among all student sub-groups.

Student demographics

The district has a diverse student population. The district's total enrollment is more than 20,438 students based on 2014-15 data reported to the state. The most recent student demographic data is from 2014-15. It shows student ethnic make-up to be 81.8 percent Hispanic or Latino; 15.4 percent White; 0.9 percent African-American; 0.5 percent Filipino; 0.9 percent Asian; and 0.4 percent other. Table 1 below compares the district's demographic make-up against state and countywide estimates.

Table 1
Enrollment by Ethnicity
Pajaro Valley Unified Compared to County and State
(Data from 2014-15 CBEDs)

	Hispanic		White		Other	
PVUSD	16,724	81.8%	3,156	15.4%	558	2.7%
Santa Cruz Co.	22,760	56.1%	14,737	36.3%	3,087	7.6%
California	3,344,431	53.6%	1,531,088	24.6%	1,360,001	21.8%

Based on the 2014-15 demographic data, approximately 67.5 percent of our students were classified as economically disadvantaged and 47.3 percent were classified as English learners. Tables 2 and 3 compare this data against similar data from Santa Cruz county and the state.

Table 2
Free and Reduced Lunch
Pajaro Valley Unified Compared to County and State
(2014-15 Student Poverty FRPM Data)

	Enrollment	Free and Reduced Lunch
PVUSD	20,438	15,339 75.2%
Santa Cruz Co.	40,584	21,572 53.2%
California	6,236,439	3,655,624 58.7%

Table 3
Pajaro Valley Unified Compared to County and State
 Language Group Data
 (2014-15 DataQuest: English Learners by Language)

	Enrollment	English Language Learners	
PVUSD	20,438	9,658	47.3%
Santa Cruz Co.	40,584	11,934	29.4%
California	6,236,439	1,392,263	22.3%

- *English language learner numbers and percentages include students who have been designated as fully English proficient and are not native English speakers.*

Data displayed in Tables 2 and 3 point to ongoing challenges facing the district. A majority of students face economic and language challenges that can, if not addressed with data-driven instructional strategies, adversely impact their academic achievement. However, a significant percentage of students do not fall into these categories. Designing instructional and student-support strategies which successfully differentiate for all students has been a key objective driving recent board-approved instructional initiatives.

Academic Achievement

The district has comprehensive, coordinated programs, which offer a broad spectrum of academic and educational services, including bilingual education, special education, gifted and talented education, computer-assisted education and other specialized programs. In 2010-11, the district established an Educational Services Division, and corresponding budget, dedicated to leading the district’s academic achievement initiatives and professional development for teachers and education leaders.

The district's high percentage of English learners and economically disadvantaged students presents unique challenges to meeting state and federal academic achievement targets. This has required the district to carefully strategize and implement data-driven techniques that provide all students with proven instructional and intervention services. At the same time, the district has implemented standards-aligned assessments and data teams to ensure that students are meeting annual and quarterly academic benchmarks.

Academic Performance Index

Prior to 2013-14, the state utilized an academic accountability system based on the Academic Performance Index (API). All school districts and county offices were required to account for student, grade span, and schoolwide academic performance via this statutory rubric. In 2013-14, the state began to transition from this model to the national Smarter Balanced Assessment Consortium (SBAC). Additional information on this new academic performance accountability system is outlined on the following pages.

The last available data for the API is from 2012-13. In that year 41 percent of schools met or exceeded their state Academic Performance Index growth targets, and 22.2 percent of schools had double-digit growth. The district overall showed a three-point decrease in its API with 55.6 percent of schools scoring over 700 on their state API Index. Table 4 and Figure 1 below demonstrate the API growth made by district students since 2006.

Table 4
District Academic Performance Index
2006-2013

Year	District	White	Hispanic
05-06	654	813	608
06-07	667	821	622
07-08	680	823	639
08-09	689	843	646
09-10	713	850	676
10-11	718	856	682
11-12	727	864	692
12-13	724	862	690
13-14	Transition year: State moved to smarter balanced assessment		

Table 5 below displays the district's progress in its 10th grade high school exit exam passage rate. This state required test is first administered to high school students in the 10th grade and is a requirement of receiving a high school diploma. The higher percentage of 10th graders passing their first time is an additional indication of improved academic achievement in lower grades.

Table 5
March Grade 10 High School Exit Exam (CAHSEE) Passage Rates

	SUBJECT	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
District	ELA	67%	69%	71%	73%	75%	75%	73%	73%
	Math	64%	70%	71%	74%	78%	76%	75%	78%
State	ELA	77%	79%	79%	81%	82%	83%	83%	83%
	Math	76%	78%	80%	81%	83%	84%	84%	85%

All district students in grades 2 to 11 participate annually in state and federal assessment tests unless exempted for a specific reason. The tests are typically administered in late April and early May of each school year. The next state report on district academic achievement will be released in August 2015 for the 2014-15 school year.

Legislation is now pending to suspend the CAHSEE test and remove the high school exit examination as a condition of receiving a diploma of graduation or as a condition of graduation from high school for three school years beginning in 2016-17, or when the approved CAHSEE is no longer available.

Smarter Balanced Assessments

The Smarter Balanced assessments are new computer based tests that measure student knowledge of California's English language arts/literacy (ELA) and mathematics standards. These new assessments replace the former paper-based, multiple-choice assessments for students in grades three through eight and grade eleven. The first statewide administration of these assessments took place in spring 2015. The state is in the process of developing multiple measures for accountability. More information is available at <http://www.cde.ca.gov/ta/tg/sa/sbcommonqa.asp>

California, along with 44 other states, has introduced new state-wide K-12 academic standards based on the Common Core State Standards (CCSS). Full implementation of the CCSS took place in 2014-15. Along with the new standards came a new assessment model (SBAC) outlined above. For 2013-14, no statewide assessment data is available, either the API or the smarter balanced assessment. The 2013-14 instructional year was utilized as a "test the test" year. The new assessment was administered to students statewide in specific grade spans in the spring of 2014 in a test mode only. No student performance results will be made available. Full implementation of the SBAC occurred in the 2014-15 instructional year, and districts are awaiting test results.

2015-16 Local Accountability Plan

Overview

In 2013-14, the governor and state lawmakers enacted a sweeping reform of California's K-Adult finance system. Called the Local Control Funding Formula (LCFF), it is the most significant change to how California funds public education in last 40 years. The LCFF is intended to restore education funding to 2007-08 levels and provide local education agencies more opportunity for local input and decision making to meet their unique needs. The LCFF is to be implemented over an eight year period with completion scheduled for 2020-21.

Accompanying this new funding is the requirement that all school districts and county offices of education adopt and renew annually a Local Control Accountability Plan (LCAP). District and county office budgets and LCAPs must be aligned. The district's first LCAP is included in this budget. The LCAP is intended to be a plan for how local education agencies will outline academic growth targets for specific student sub-groups and expend funds to meet those targets over a three-year period.

LCFF funding formula

Under the formula, each school district has been assigned an entitlement funding target based on its level of 2007-08 state funding. This entitlement target (plus cost of living adjustments) would be reached in 2020-21, or earlier should the state speed up funding (as it is doing in 2015-16). The formula is divided into four grade spans and funds them at different rates. In addition there is a class size reduction adjustment for K-3 class size reduction and a 9-12 adjustment for career and technical education. On top of this funding is added supplemental funding of 20% for low income students, English learners and foster youth. A student is only counted once, regardless of whether he or she falls into one, two or all three categories. This is known as the unduplicated count. If 55% or more of students fall into one of these categories then the district is entitled to an additional 50% of funding per student, but only for the number of students above the 55% threshold.

To earn the class size adjustment districts are required to staff their K-3 classes at a 24:1 ratio by the end of the eight-year LCFF implementation period. PVUSD opted to fully implement this provision in four years. First grade CSR was implemented in 2013-14. Kindergarten was added in 2014-15 with second and third being implemented consecutively thereafter.

Table 6
LCFF funding formula
(2015-16)

Factors	K-3	4-6	7-8	9-12
Grade Span Base Grant per ADA	\$7,083	\$7,189	\$7,403	\$8,578
Grade span adjust	10.4%CSR	--	--	2.6%
CSR, CTE amounts	\$737	--	--	\$223
2015-16 Adjusted Base Grants	\$7,820	\$7,189	\$7,403	\$8,801
<p><i>Add the following amounts to the base grant and adjustments above:</i></p> <p>Supplemental grant: 20% of the grade span base grant and adjustments multiplied by the districtwide % eligible students (EL, low income, foster youth)</p> <p>Concentration grant: 50% of the grade span base grant and adjustments for students eligible for supplemental grant above 55% concentration threshold</p>				

Add-ons - Home-to-School Transportation and Targeted Instructional Improvement Grant (TIIG) -
No COLA for these programs and they remain funded at 12-13 rates

The LCFF formula includes two specific grants – supplemental and concentration. These are targeted for students within specific subgroups: English learners, low income, and foster youth. Supplemental and concentration grant funding is intended for these students. District's must demonstrate in their LCAPs how a proportionate share of this funding is being used to increase student achievement and meet LCAP growth targets for these students. Failure to meet these targets, as well as other requirements of LCFF, could put the district in jeopardy of funding and/or program improvement sanctions.

2015-16 LCFF entitlement funding

Yearly LCFF entitlement amounts will adjust according to a cost of living adjustment. In addition, the state can opt to over or under fund the yearly entitlement based on Proposition 98 funding growth and the overall health of the state's budget. The district's yearly LCFF increase is displayed as "current year gap funding." This is the yearly amount of funding the state has determined to be applied toward meeting the district's final LCFF entitlement target over the eight-year implementation period.

The overall gap in funding is based on the district's LCFF entitlement target minus where the district was funded in 2014-15. The amount of funding it takes to bridge that "gap" is the district's gap funding. Annual LCFF gap funding for local education agencies is determined via the annual state budget deliberation process. Table 9 outlines the district's LCFF formula entitlement funding over the forecast period.

**Table 7
Local Control Funding Formula Entitlements**

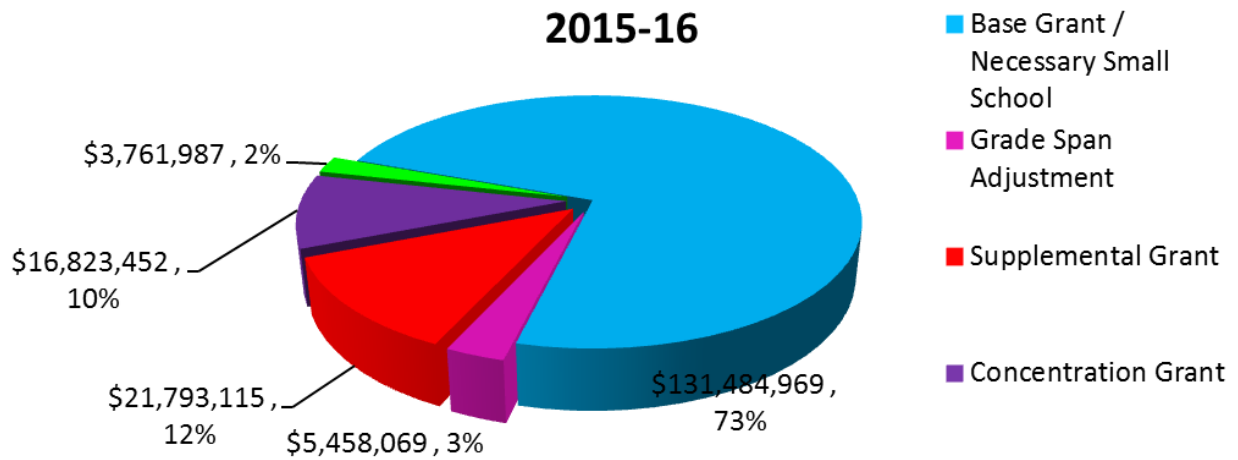
	2013-14	2014-15	2015-16	2016-17	2017-18
Target	\$178,006,011	\$178,237,474	\$179,321,592	\$181,956,712	\$186,371,255
Floor	118,726,415	125,244,145	140,322,162	161,023,053	163,666,057
CY Gap Funding	7,114,557	15,447,555	20,700,897	2,642,964	4,141,428
ERT	-	-	-	-	-
Minimum State Aid	-	-	-	-	-
Total Phase-In Entitlement	\$125,840,972	\$140,691,700	\$161,023,059	\$163,666,017	\$167,807,485
Entitlement totals are subject to annual COLA increases					

The district's unduplicated student count pursuant to the LCFF formula is approximately 79 percent of total district ADA. This high percentage of students from the targeted subgroups makes the district a high LCFF funded district. Fluctuation in state LCFF funding (up or down) will have a greater impact on the district compared to districts with lower unduplicated percentages. The district's total estimated Supplemental and Concentration grant funding for 2015-16 is \$21.8 million. The district is required to demonstrate how it will spend an equivalent or higher amount of this funding targeted to the subgroups.

The 2015-16 LCAP was developed to meet the needs of all students in the district with a special emphasis on our targeted subgroups. The majority of LCAP expenditures for the fiscal year are presented in a districtwide manner due to the high enrollment of unduplicated students in the district. Allocation of supplemental and concentration grant funds in a schoolwide manner will allow schools to address the unique needs of their specific subgroups. All expenditures at school sites will be aligned with LCAP goals and address the needs of targeted subgroups.

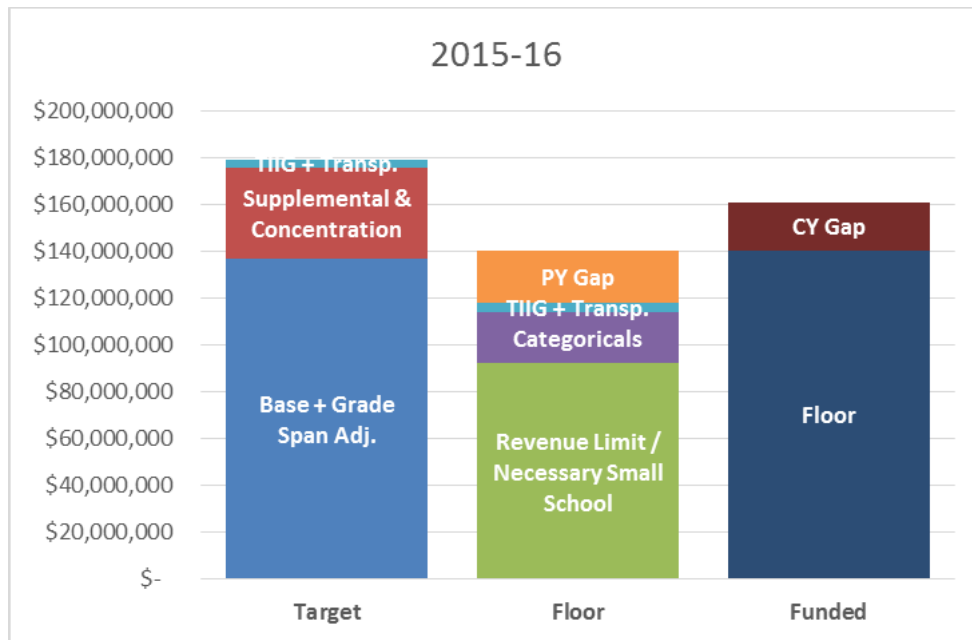
Figure 8 below breaks down the percentages of LCFF funding for district's entitlement funding. As indicated, the majority of the district's LCFF funding will be from the base grant.

Figure 8
LCFF Entitlement Funding Breakdown



For 2015-16, the state will provide additional LCFF funding to help school districts meet their funding targets earlier. The 2015-16 state LCFF funding will bridge districts' funding gaps by an average of 53.08 percent. Added to last year's 29.97 percent, the state will have funded about 90% of PVUSD's LCFF target entitlement. Figure 9 outlines the state's approach to funding LCFF in 2015-16.

Figure 9
2015-16 LCFF Funding Targets



2015-16 LCAP development process

All LCAPs must be completed on a template provided by the state. The law requires districts to seek public input from a specified range of district stakeholders. All LCAPs must outline the input process utilized to develop the plan. Prior to final adoption, districts must conduct a public hearing on their LCAPs and budgets. The district's LCAP includes description of the public review and input process utilized to develop the plan.

The district's 2015-16 LCAP is included in the district's fiscal year budget. LCAP goals, actions, and expenditures focus on addressing academic achievement as well as the social-emotional needs of students. Research demonstrates that high quality classroom instruction is critical to the academic success of students, especially those from targeted subgroups. The plan will support building teacher capacity through training, ongoing coaching, adequate instructional materials, and a competitive salary/benefits package to enable the district to attract, hire, and retain a high quality workforce.

Budget and Fund Overview

Fiscal Year 2015-16

On-time state budget

School districts' annual budgets are heavily reliant and influenced by data, formulas, and policies enacted in the state budget. The challenge is that districts are required to develop their budgets and related assumptions prior to final enactment of the state budget. As such, the district relies on the governor's May Budget Revision and School Services of California's projections for assumptions and information. The district must adopt a budget no later than June 30 each year. In some years, final enactment of the state budget, including enactment of budget trailer bills, occurs after June 30.

Whenever the state budget changes after the district has adopted its budget, staff will present necessary modifications to the board. The law requires local education agencies to make budget modifications no later than 45 days after enactment of the state budget.

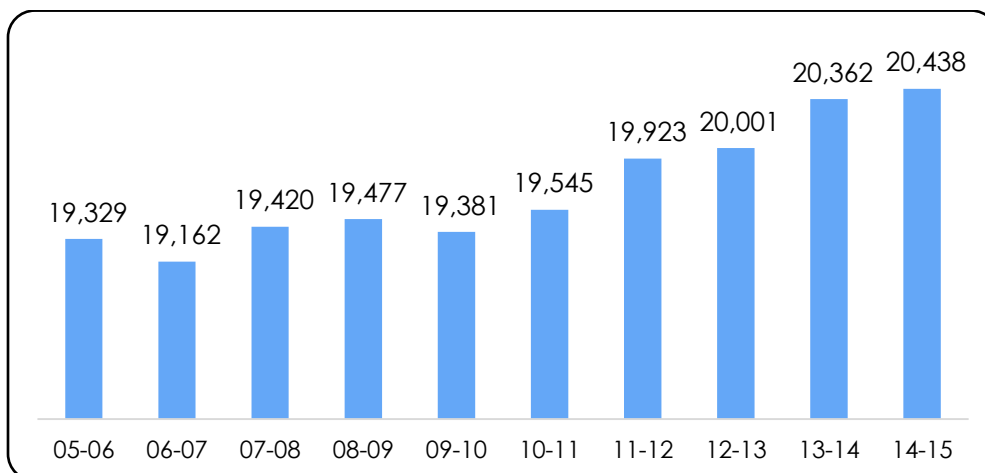
The budget document

PVUSD's 2015-16 budget displays information utilized to generate the district's fiscal year spending plan. It includes assumptions and adjustments for the current and future budget years. Revenue and expense summaries are described by fund and program type. The staffing and budget for each program is presented, including the estimated actuals for the current and proposed years. Finally the summary budget for the multi-year projection is included covering 2015-16 thru 2017-18 as required by law.

Student enrollment

A critical factor to determining General Fund LCFF revenue and categorical funding is enrollment. But as described below, enrollment does not always translate into funding. Figure 10 details the district's K-12 enrollment history (includes charter schools).

Figure 10
District Total K-12 Enrollment
(All schools, including charters)



The district experienced declining enrollment from 2000-01 to 2004-05. The total decline in that period was approximately 1,000 students - about 6 percent of total enrollment. This created additional fiscal challenges when factoring state budget reductions that occurred during the same period. Enrollment then proceeded to stabilize beginning in 2006-07 with minor up and down swings over the next four years. K-12 enrollment for 2014-15 (excluding charter schools) was 18,341 compared to 18,367 in 2013-14. This is 26 fewer students than 2013-14.

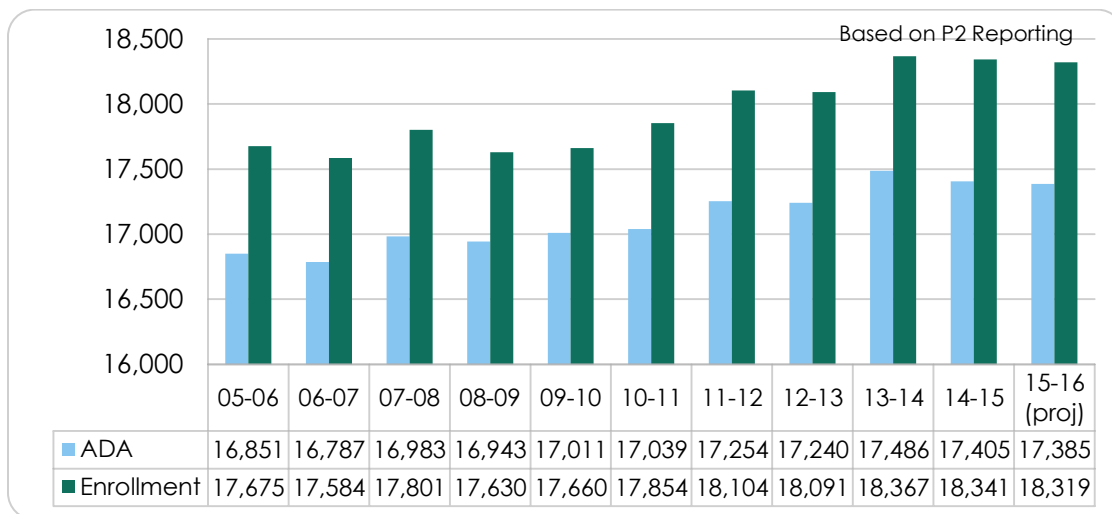
The district conducts periodic enrollment and demographic projections. Despite the drop in 2014-15, recent projections show steady increases in enrollment over the next five years. Enrollment increases are noticeably higher in grades K-3. This data mirrors statewide projections indicating multi-year growth in elementary grade levels. The district's multi-year fiscal projections are conservative and account for annual funding increases per ADA, but not projected ADA growth.

LCFF funding based on ADA

A school district's Local Control Funding Formula (LCFF) is funded on an ADA basis. This figure is different than a district's total enrollment for several reasons. First, ADA is based on how well students attended school in a particular year. The ADA calculation is based on positive attendance – even excused absences can lower a district's overall ADA. Second, ADA is calculated on a K-12 grade span. Charter school attendance, adult education, and enrollment in other state and federal categorical programs are not factored into the equation. Finally, if a district's overall enrollment is declining, it is allowed per state law to use the previous year's ADA figure taken at the Second Principal Apportionment (P2) if it is higher.

For 2015-16, PVUSD's K-12 enrollment (no charter schools) is projected at 18,319. ADA at budget adoption is estimated at 17,385. This is the number that will determine LCFF funding for K-12 in the budget year. Figure 11 shows the discrepancy between actual student enrollment and ADA.

**Figure 11
Enrollment vs. ADA**



The district's ADA to enrollment ratio is projected to remain strong. The district places a strong emphasis on maximizing student attendance. Maximizing ADA is not only financially beneficial, but it ensures students receive maximum instructional time and reach academic targets. The district maintains a proactive student attendance program that encompasses daily monitoring and instant notifications to parents should a student be noted as an unexcused absence for that day. If a student misses three days in a row, a letter is sent to the student's home requesting response from the parent/guardian. The district's ADA for 2014-15 was 17,404.75. Per student ADA funding was \$8,066.81. The districts' ADA to enrollment ratio for 2014-15 was 94.9 percent. The district projects it will maintain 95 percent or greater over the next three years.

2015-16 General Fund

(Fund 01)

The General Fund is the primary operating fund for the school district. It is used to account for the day-to-day operations of the district. All transactions, except those accounted for in another fund, are accounted for in this fund. Restricted activities within the General Fund must be identified and reported separately from unrestricted activities. This is done by using codes in the resource field that identify whether the resources used are restricted or unrestricted. The General Fund includes the following activity areas:

Unrestricted

- General unrestricted
- Lottery
- Home-to-school transportation
- Community day school

Restricted

- Special education
- Federal, state and local grants (Title I, Migrant Education, Healthy Start, etc.)
- Restricted maintenance

Table 8 displays the district's General Fund summary for 2015-16. The table includes revenue and expenditure assumptions based on current law and direction provided by the Santa Cruz COE. It also accounts for board-adopted policies, fixed cost increases, updated LCFF revenue assumptions, and 2015-16 projected LCAP expenditures. These figures are subject to change over the course of the fiscal year due to legislative and other changes.

Table 8
General Fund Summary
2015-16 July Adoption

	2014-15 Estimated	2015-16 Proposed
BEGINNING FUND BALANCE	36,708,886	40,954,403

INCOME		
LCFF	138,983,744	158,917,169
Federal Sources	22,373,892	19,672,138
Other State Revenues	24,283,647	31,668,644
Other Local Revenues	3,119,266	1,721,375
Transfers In	18,080,000	0
Other Sources	0	0
Contributions	0	0
TOTAL REVENUES	206,840,549	211,979,326

EXPENDITURES		
Certificated Salaries	77,905,248	77,848,039
Classified Salaries	29,746,726	30,380,407
Employee Benefits	60,798,681	66,497,907
Books and Supplies	9,759,693	11,377,249
Services, Other Operating Expenses	22,929,339	23,103,733
Capital Outlay	663,241	2,272,000
Other Outgo	533,724	584,488
Direct Support/Indirect Costs	(826,267)	(921,167)
Other Uses	708,684	616,317
Transfers Out	375,963	611,991
TOTAL EXPENDITURES	202,595,032	212,368,944
Net Incr(Decr) in Fund Balance	4,245,517	(389,618)

ENDING FUND BALANCE	40,954,403	40,564,785
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Components of Fund Balance:		
Revolving Cash	55,000	55,000
Cash with Fiscal Agent	65,000	65,000
Stores	157,468	157,468
Prepaid	935,000	935,000
3% Required Reserve	6,053,396	6,333,568
Committed Funds	17,580,000	17,580,000
Assigned Funds	3,672,962	9,119,526
Restricted Fund Balance	6,584,624	5,411,879
Unappropriated Fund Balance	5,850,953	907,343
Ending Fund Balance	40,954,403	40,564,785

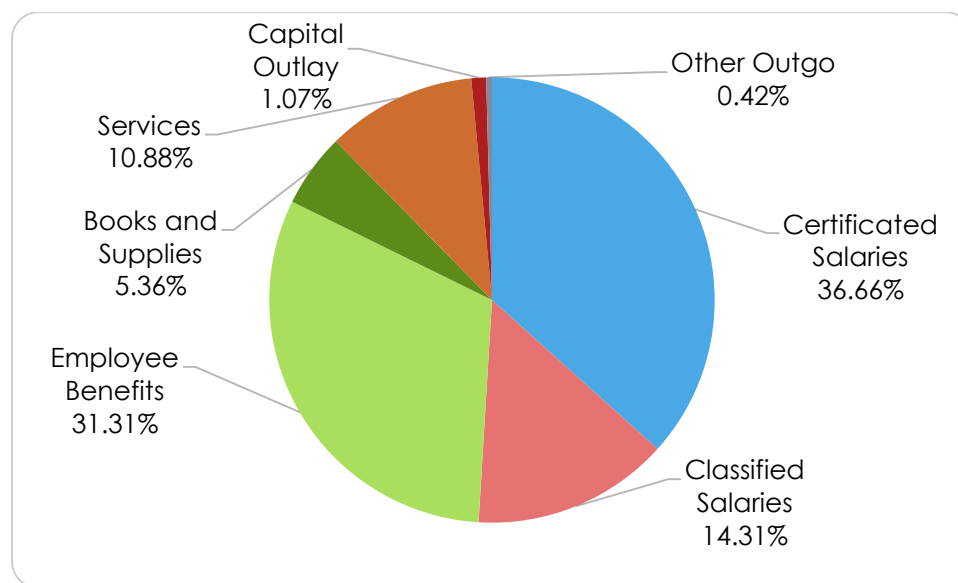
The district is required to maintain a minimum three percent Reserve for Economic Uncertainty (REU). The REU is calculated on the district's total General Fund expenditures. It is noted that the

REU minimum amount does not cover an entire month of payroll. High LCFF funded districts (like PVUSD) are encouraged to maintain overall reserves in the 10 to 12 percent range. The district's unappropriated fund balance serves as an additional reserve beyond the REU. The combination of these two fund amounts equates to 5.8 percent of total estimated expenditures in 2014-15 and 3.4 percent in 2015-16. Districts are now required to provide information about reserves that exceed the required minimum reserve and substantiate the need for higher reserves. For the purposes of that calculation, assigned and uncommitted amounts above the 3% reserve requirement must be disclosed and explained. A worksheet that contains this information follows this introductory summary.

General Fund Expenditures

The majority of General Fund monies go toward employee salaries and benefits. Salaries and benefits typically make up the largest share of a school district's expenditures. Figure 12 breaks down the district's 2015-16 estimated total General Fund expenditures per major function.

Figure 12
General Fund Expenditures by Type

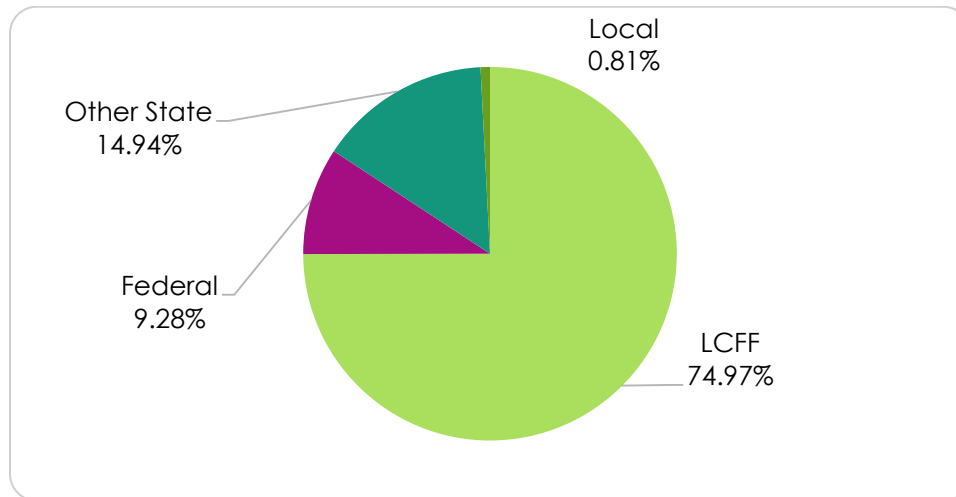


After salaries, the next largest expenditure is employee benefits. The budget projects this will be 31.53 percent of budget year expenditures. These include both statutory and non-statutory benefits, including such items as health, vision, dental, unemployment insurance, short and long-term disability, and workers compensation.

Only 5.56 percent of 2015-16 General Fund expenditures will go to management salaries. This amount has remained roughly the same over the past two years. The statewide average is over seven percent. The district maintains a low manager to employee ratio.

General Fund - Revenue and Expenditure Sources

Figure 13
2015-16 Proposed Budget
General Fund Revenues by Source



Figures 14 and 15 display expenditures and revenues by funding source. Expenditures from general unrestricted resources constitute the bulk of the district's expenditures, followed by with categorical programs and special education. Special education, like that of other districts, is the largest categorical program expenditure in the district. Federal and state special education funding falls far short of need, resulting in a substantial contribution from the General Fund to meet program needs.

Figure 14
2015-16 Proposed Budget
General Fund Revenues by Type

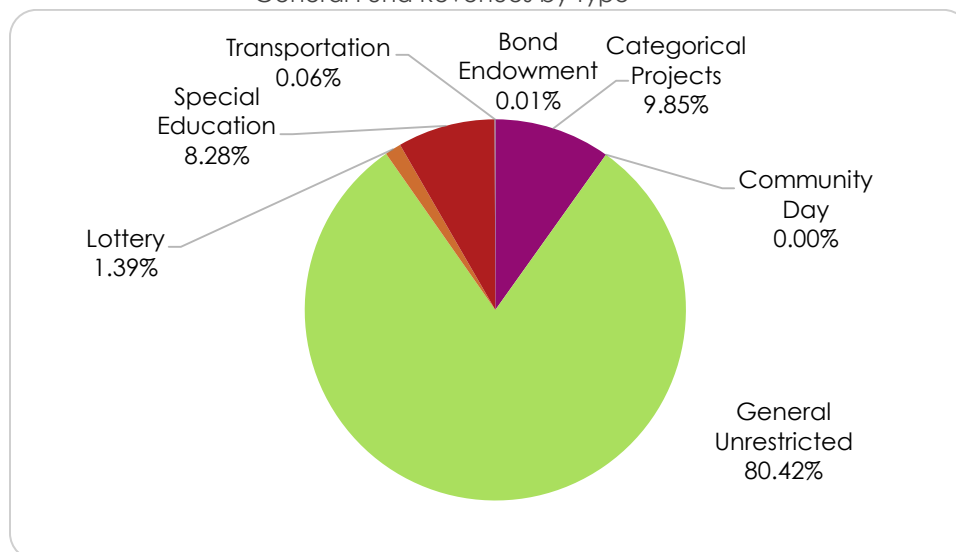
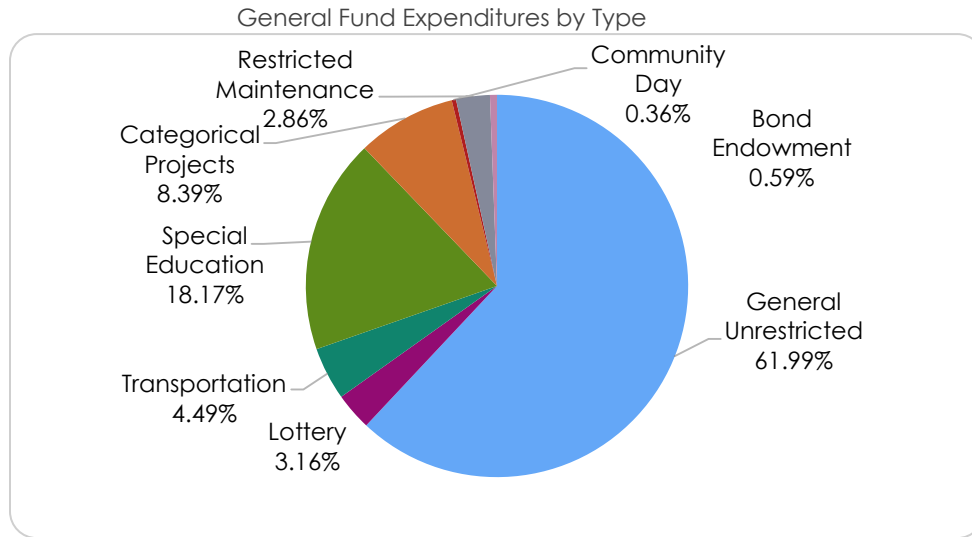


Figure 15
2015-16 Proposed Budget



2015-16 Multi-year projection at July adoption

State law requires school districts to develop multi-year projections (MYPs) based on assumptions and directions provided by their county offices of education. MYPs include all district funds. However, only the MYP for the General Fund is utilized in the county office's review and certification of the district's fiscal condition.

The 2015-16 General Fund budget includes an updated MYP based on current law. At the time the budget went to print, the LCFF had not been officially enacted. The July MYP covers fiscal years 2015-16 through 2017-18. Districts do not receive a positive, qualified, or negative certification at budget adoption. That certification is provided at the interim reports. Nevertheless, the COE will issue a positive, conditional, or disapproval finding upon review of the district's July budget adoption. Table 9 below outlines the district's MYP with updated budget assumptions for 2015-16.

Table 9
2015-16 July Adopt MYP
(In millions)

	2015-16	2016-17	2017-18
Beginning Balance	40.95	40.56	34.03
Revenues	211.98	204.81	209.40
Expenditures	212.37	211.35	216.00
Increase/Decrease	(0.39)	(6.54)	(6.60)
Ending Balance	40.56	34.03	27.43
Revolving Cash/Restricted Balance	33.32	27.73	20.99
3% Reserve	6.33	6.30	6.44
Unappropriated Reserve	0.91	0	0

The 2015-16 July budget MYP includes a number of assumptions as directed by the Santa Cruz COE. The following is a summary of what it does and does not include.

What the 2015-16 MYP includes:

- Current law funding formulas (i.e. LCFF) and requirements as directed by the state and Santa Cruz COE.
- Projected LCFF funding and COLA applied to entitlement funding per the BASC calculator.
- Projected LCAP expenditures as detailed in the plan
- Step and column funding per existing employee salary schedules
- Health and welfare costs increasing by 1.4 percent in 2015-16, and six percent thereafter.
- State required 3 percent reserve for economic uncertainty

What it does not include:

- Projected salary and/or benefit changes resulting from negotiated agreements with either of the district's employee unions.
- Revenue and expenditure adjustments that might be required as a result of the enactment of the state's 2015-16 budget. Adjustments will be made during the fiscal year as required by the COE.

Conclusion

The district's 2015-16 July budget and Local Control Accountability Plan reflect the policy priorities of the Board of Trustees. Revenue and expenditure estimates also reflect legal and statutory requirements as required for a California school district. The document provides a guiding framework for program implementation and operation over the course of the fiscal year. It also provides a fiscal barometer to track and evaluate expenditures against the district's mission, goals, and specific benchmarks encompassed in the LCAP.

The annual budget is not a static document. Budgets change depending on changing priorities and circumstances. District staff will provide periodic fiscal reports to the Board of Trustees and public as a part of the interim budget reporting process. Members of the public are encouraged to contact the district's Business Services Office for additional information about the PVUSD's budget and fiscal policies.

Reserve Disclosure

2015-16 Budget Adoption Reserves				
Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty				
District: Pajaro Valley Unified School District		CDS #: 44-69799		
The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:				
The minimum recommended reserve for economic uncertainties;				
The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and				
A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.				
		2015-16	2016-17	2017-18
Total General Fund Expenditures & Other		\$ 212,368,944	\$ 210,739,078	\$ 209,403,932
Minimum Reserve requirement	3%	\$ 6,371,068	\$ 6,322,172	\$ 6,282,118
General Fund Combined Ending Fund		\$ 40,564,785	\$ 34,027,270	\$ 27,433,695
Special Reserve Fund Ending Fund Balance		\$ -	\$ -	\$ -
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 1,212,468	\$ 277,468	\$ 277,468
Restricted		\$ 5,411,879	\$ 4,290,195	\$ 3,217,329
Committed		\$ 17,580,000	\$ 13,537,499	\$ 7,376,947
Assigned		\$ 9,119,526	\$ 9,619,526	\$ 10,119,526
Reserve for economic uncertainties		\$ 6,333,568	\$ 6,302,582	\$ 6,442,425
Unassigned and Unappropriated		\$ 907,344	\$ -	\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 16,360,438	\$ 15,922,108	\$ 16,561,951
Total Components of ending balance		\$ 40,564,785	\$ 34,027,270	\$ 27,433,695
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 9,989,370	\$ 9,599,936	\$ 10,279,833

Statement of Reasons	
The District's Fund Balance includes assigned, unassigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:	
<i>The district is setting aside funds for textbooks and other instructional materials.</i>	

MULTI-YEAR ASSUMPTIONS

QUICK FACTS	2014-15	2015-16	2016-17	2017-18
LCFF ADA	17,441	17,385	17,385	17,385
COLA	0.85%	1.02%	1.60%	2.48%
GAP CLOSURE	29.97%	53.08%	12.62%	18.24%
UNDUPLICATED COUNT	79.65%	79.57%	79.41%	79.40%

REVENUE ASSUMPTIONS	OBJECT	2014-15	2015-16	2016-17	2017-18
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Enrollment					
Student Instructional Days		180	180	180	180
October Enrollment		18,341	18,319	18,319	18,319
Enrollment Gain (Loss) over prior October		(27)	(22)	-	-
Gain (Loss) Percentage	175661	1.58%	-0.12%	0.00%	0.00%
Budgeted Teacher Increase/decrease					
Teacher Retirements (Unrestricted & Special Ed)					

ADA					
P-2 ADA (PVUSD K-12, excluding Charter)		17,404.75	17,384.75	17,384.75	17,384.75
ADA Gain (Loss)		(140.66)	(20.00)	-	-
Net Charter Transfet		92.86	112.86	92.86	92.86
ADA as Percent of Enrollment		95%	95%	95%	95%
Increasing or Declining ADA for Purposes of LCFF		Decline	Increase	Increase	Increase
LCFF ADA		17,440.81	17,384.75	17,384.75	17,384.75

LCFF Factors					
COLA Percent		0.85%	1.02%	1.60%	2.48%
Gap Funding		29.97%	53.08%	12.62%	18.24%
K-3 Base Entitlement	\$	7,011	\$ 7,083	\$ 7,196	\$ 7,374
K-3 CSR Add-on	\$	729	\$ 737	\$ 748	\$ 767
4-6 Base Entitlement	\$	7,116	\$ 7,189	\$ 7,304	\$ 7,485
7-8 Base Entitlement	\$	7,328	\$ 7,403	\$ 7,521	\$ 7,708
9-12 Base Entitlement	\$	8,491	\$ 8,578	\$ 8,715	\$ 8,931
CTE Add-on	\$	221	\$ 223	\$ 227	\$ 232
Supplemental Grants		20%	20%	20%	20%
Concentration Grants		50%	50%	50%	50%
Concentration Grant Threshold		55%	55%	55%	55%
PVUSD Unduplicated Percent (phased in 3 year average)		79.65%	79.57%	79.41%	79.40%

LCFF Revenue					
Target Funding		178,237,474	179,321,592	181,965,712	186,371,255
Phased-In Funding		140,691,700	161,023,059	163,666,017	167,807,485
Difference		37,545,774	18,298,533	18,299,695	18,563,770
PVUSD LCFF Target per ADA	\$	10,219.56	\$ 10,314.88	\$ 10,466.97	\$ 10,720.39
PVUSD Funded LCFF per ADA	\$	8,066.81	\$ 9,262.32	\$ 9,414.34	\$ 9,652.57
Difference	\$	2,152.75	\$ 1,052.56	\$ 1,052.63	\$ 1,067.82

Other Revenue					
Special Education COLA		0.85%	1.02%	1.60%	2.48%
COLA on Other State Resources		0.00%	0.00%	0.00%	0.00%
COLA on Federal Resources		0.00%	0.00%	0.00%	0.00%
Mandated Cost Block Grant per K-8 ADA	\$	28	\$ 28	\$ 28	\$ 28
Mandated Cost Block Grant per 9-12 ADA	\$	56	\$ 56	\$ 56	\$ 56
Mandated Cost One-Time Revenue per ADA	\$	66.87	\$ 601	\$ -	\$ -
Mandated Costs Combined Total Revenue	\$	1,676,566	\$ 11,042,869	\$ 617,220	\$ 617,220
MAA Revenue	\$	359,383	\$ 341,734	\$ 341,734	\$ 341,734
School Improvement Grant (Ending)	\$	5,028,567	\$ -	\$ -	\$ -
QEIA (Ending)	\$	1,832,151	\$ -	\$ -	\$ -
Lottery (Unrestricted) per ADA	\$	128.00	\$ 128.00	\$ 128.00	\$ 128.00
Lottery (Restricted) per ADA	\$	34.00	\$ 34.00	\$ 34.00	\$ 34.00

EXPENSE ASSUMPTIONS	OBJECT	2014-15	2015-16	2016-17	2017-18
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Benefit Rates					
Employer Rates on Payroll (Other than H&W)					
STRS RATE	3101/2	8.880%	10.730%	12.580%	14.430%
PERS RATE	3201/2	11.771%	11.847%	13.050%	16.600%
PERS RATE (Employee portion for Classic Membe	3201/2	7.000%	7.000%	7.000%	7.000%
MEDICARE	3301/2	1.450%	1.450%	1.450%	1.450%
SOCIAL SECURITY	3301/2	6.200%	6.200%	6.200%	6.200%

MULTI-YEAR ASSUMPTIONS

INCOME PROTECTION	3401/2	0.420%	0.420%	0.420%	0.420%
INCOME PROTECTION CLASSIFIED	3401/2	0.416%	0.416%	0.416%	0.416%
UNEMPLOYMENT INSURANCE	3501/2	0.050%	0.050%	0.050%	0.050%
WORKERS COMPENSATION	3601/2	3.500%	3.720%	3.720%	3.720%
Classified Salary Total Rates		30.387%	30.683%	31.886%	35.436%
Certificated Salary Total Rates		14.300%	16.370%	18.220%	20.070%
Health and Welfare Percentage Cost Increases					
H&W % Increase	3401/2	8.00%	1.48%	6.00%	6.00%
Indirect Costs					
INDIRECT COST RATE	7310	3.63%	3.96%	3.96%	3.96%
STATEWIDE AVERAGE RATE	7350	5.69%	5.11%	5.11%	5.11%
FOOD SERVICE RATE (lower of district or statewide)		3.63%	3.96%	3.96%	3.96%
PER STUDENT ALLOCATIONS					
MATERIALS/SUPPLIES - SCHOOL SITES	03-069				
Site Discretionary					
-Elementary		\$63	\$63	\$63	\$63
-Middle		\$88	\$88	\$88	\$88
-High		\$104	\$104	\$104	\$104
LCFF Supplemental		\$286	\$286	\$286	\$286
HEALTH AND WELFARE CONTRIBUTIONS					
The district contributes the following amounts to Health and Welfare benefits for a full FTE for the following plans					
Medical					
-Employee		10,080	10,229	11,778	11,952
-Employee + 1		18,984	19,947	20,960	21,270
-Family		26,544	28,033	28,729	29,154
Dental					
-Employee		1,021	1,194	1,194	1,194
-Employee + 1		1,021	1,194	1,194	1,194
-Family		1,021	1,194	1,194	1,194
Vision					
-Employee		223	223	223	223
-Employee + 1		223	223	223	223
-Family		223	223	223	223

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
FTE by Fund by Function
 General Fund - Unrestricted

	Proposed FTE 2015-2016	Estimated Actuals FTE 2014-2015	FTE Variance
01 - General Fund			
1000 - Instruction	769.1314	748.0218	21.1096
2100 - Supervision of Instruction	26.7700	22.0055	4.7645
2101 - Supervision of Instruction (DO)	1.5000	1.5000	-
2150 - Instructional Supervision of Special Projects	4.0000	4.0000	-
2420 - Instructional Library, Media, and Technology	26.1000	25.8449	0.2551
2421 - Instructional Library, Media and Technology (DO)	12.4000	12.8000	(0.4000)
2490 - Other Instructional Resources	10.3875	7.5710	2.8165
2700 - School Administration	107.8875	107.6697	0.2178
3110 - Guidance and Counseling Services	27.0000	23.4164	3.5836
3120 - Psychological Services	15.5000	15.4303	0.0697
3130 - Attendance and Social Work Services	3.1900	3.0830	0.1070
3141 - School Nurse	10.0000	9.7228	0.2772
3142 - Trained Health Care Aides	14.0000	14.0000	-
3150 - Speech Pathology and Audiology Services	26.3000	23.5796	2.7204
3600 - Pupil Transportation	85.0070	84.2108	0.7962
4000 - Ancillary Services	7.0002	7.0727	(0.0725)
7100 - Board and Superintendent	9.0000	9.0000	-
7120 - Negotiations/Staff Relations	2.0000	2.0000	-
7200 - Other General Administration	2.0000	2.1095	(0.1095)
7201 - Other General Administration (DO)	57.5500	57.3815	0.1685
7701 - Data Processing Services (DO)	9.7500	9.7500	-
8100 - Plant Maintenance and Operations	81.0400	74.1159	6.9241
8500 - Facilities Acquisition and Construction	2.2500	2.0412	0.2088
01 - General Fund	1,309.7636	1,266.3266	43.4370

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
FTE by Fund by Function
 General Fund - Restricted

	Proposed FTE 2015-2016	Estimated Actuals FTE 2014-2015	FTE Variance
01 - General Fund			
1000 - Instruction	24.1161	57.5912	(33.4751)
1110 - Special Ed-Separate Class	168.4688	166.7855	1.6833
1120 - Resource Specialist Instruction	90.1250	87.3898	2.7352
1130 - Special Ed-Suppl Aides & Svcs in Reg Cls	89.3438	87.1697	2.1741
1190 - Other Specialized Instruction	17.1000	17.4675	(0.3675)
2100 - Supervision of Instruction	69.1800	73.8054	(4.6254)
2140 - Instructional Staff Development	0.9000	0.9000	-
2150 - Instructional Supervision of Special Projects	3.7500	3.7500	-
2420 - Instructional Library, Media, and Technology	2.5000	3.3750	(0.8750)
2490 - Other Instructional Resources	7.8591	10.1091	(2.2500)
3110 - Guidance and Counseling Services	3.0000	3.0000	-
3120 - Psychological Services	5.8750	4.5728	1.3022
3130 - Attendance and Social Work Services	6.0000	6.0000	-
3141 - School Nurse	2.0000	2.0000	-
3142 - Trained Health Care Aides	2.5000	2.5000	-
3144 - Occupational Therapy	4.9000	4.5739	0.3261
3150 - Speech Pathology and Audiology Services	1.4000	1.5469	(0.1469)
3900 - Other Pupil Services	7.2500	7.6539	(0.4039)
8100 - Plant Maintenance and Operations	38.2219	34.9755	3.2464
01 - General Fund	544.4897	575.1662	(30.6765)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
FTE by Fund by Function
 Other Funds

	Proposed FTE 2015-2016	Estimated Actuals FTE 2014-2015	FTE Variance
<u>06 - Bond Endowment Fund</u>			
2101 - Supervision of Instruction (DO)	0.5000	0.5000	-
7701 - Data Processing Services (DO)	0.5000	0.5000	-
06 - Bond Endowment Fund	1.0000	1.0000	-
<u>09 - Charter Fund</u>			
1000 - Instruction	78.3167	76.8645	1.4522
2100 - Supervision of Instruction	1.0000	1.0000	-
2420 - Instructional Library, Media, and Technology	2.1750	2.0750	0.1000
2700 - School Administration	14.0625	13.1528	0.9097
3110 - Guidance and Counseling Services	0.8333	0.5000	0.3333
7201 - Other General Administration (DO)	0.2000	0.2000	-
8100 - Plant Maintenance and Operations	4.0000	4.0000	-
09 - Charter Fund	100.5875	97.7923	2.7952
<u>11 - Adult Education Fund</u>			
1000 - Instruction	1.0000	1.0000	-
2100 - Supervision of Instruction	0.1563	1.1563	(1.0000)
2420 - Instructional Library, Media, and Technology	0.5000	0.5000	-
2490 - Other Instructional Resources	1.0000	1.0000	-
2700 - School Administration	8.8437	7.7709	1.0728
8100 - Plant Maintenance and Operations	0.6500	0.4259	0.2241
11 - Adult Education Fund	12.1500	11.8531	0.2969
<u>12 - Child Development Fund</u>			
1000 - Instruction	33.2850	32.8223	0.4627
2100 - Supervision of Instruction	5.4700	4.5299	0.9401
2150 - Instructional Supervision of Special Projects	5.7500	5.7927	(0.0427)
3130 - Attendance and Social Work Services	7.4900	7.0337	0.4563
3900 - Other Pupil Services	4.0000	4.2125	(0.2125)
8100 - Plant Maintenance and Operations	2.0000	2.0000	-
12 - Child Development Fund	57.9950	56.3911	1.6039
<u>13 - Cafeteria Fund</u>			
3700 - Food Services	80.2813	80.1869	0.0944
13 - Cafeteria Fund	80.2813	80.1869	0.0944
<u>21 - Building Fund (Bond Proceeds Only)</u>			
8100 - Plant Maintenance and Operations	1.9000	1.4824	0.4176
21 - Building Fund (Bond Proceeds Only)	1.9000	1.4824	0.4176

PAJARO VALLEY UNIFIED
2014-2015 ESTIMATED ACTUALS
AT 15/16 JULY ADOPTION

BEGINNING FUND BALANCE	38,576,400
Audit Adjustments	(1,867,514)
 <i>INCOME</i>	
State LCFF Sources	138,983,744
Federal Sources	22,373,892
Other State Revenues	24,283,647
Other Local Revenues	3,119,266
Transfers In	18,080,000
Other Sources	0
Contributions	0
TOTAL REVENUES	206,840,549
 <i>EXPENDITURES</i>	
Certificated Salaries	77,905,248
Classified Salaries	29,746,726
Employee Benefits	60,798,681
Books and Supplies	9,759,693
Services, Other Operating Expenses	22,929,339
Capital Outlay	663,241
Other Outgo	533,724
Direct Support/Indirect Costs	(826,267)
Other Uses	708,684
Transfers Out	375,963
TOTAL EXPENDITURES	202,595,032
 <i>Net Incr(Decr) in Fund Balance</i>	 4,245,517
ENDING FUND BALANCE	40,954,403
 Components of Fund Balance:	
Audit Adjustment	
Revolving Cash	55,000
Cash with Fiscal Agent	65,000
Stores	157,468
Prepaid	935,000
3% Required Reserve	6,053,396
Cash w/Fiscal Agent	0
Assigned Funds	3,672,962
Committed Funds	17,580,000
Restricted Fund Balance	6,584,624
Unappropriated Fund Balance	5,850,953
Ending Fund Balance	40,954,403

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2015-2016
14/15 Estimated Actuals at 15/16
July Adoption
Includes LCFF Estimate for General Revenue, HW increase, Step and Column, adjusted ADA for Ceiba College Prep Acad

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
INCOME											
State LCFF Sources	138,983,744			0821	138,983,744	6500/6510		8150	06	0	138,983,744
Federal Sources	10,656				10,656		17,595,761			22,363,236	22,373,892
Other State Revenues	1,881,029	2,524,936			4,405,965	12,593,499	7,284,183			19,877,682	24,283,647
Other Local Revenues	757,079		149,160		906,239		2,191,542	4,900	16,585	2,213,027	3,119,266
TOTAL REVENUES	141,632,508	2,524,936	149,160	0	144,306,604	17,360,974	27,071,486	4,900	16,585	44,453,945	188,760,549
EXPENDITURES											
Certificated Salaries	56,136,713	1,086,143		355,844	57,578,700	9,259,611	11,032,070		34,867	20,326,548	77,905,248
Classified Salaries	13,030,793		3,257,322	76,788	16,364,903	8,352,784	3,253,981	1,734,561	40,497	13,381,823	29,746,726
Employee Benefits	36,362,728	462,620	2,824,972	233,204	39,883,524	13,771,668	5,680,203	1,419,182	44,104	20,915,157	60,798,681
Books and Supplies	3,319,660		1,401,129	10,557	4,731,346	215,653	3,680,041	926,206	206,447	5,028,347	9,759,693
Services, Other Operating Expenses	11,941,949	792,147	(578,671)	62,526	12,217,951	4,602,183	4,722,792	1,325,390	61,023	10,711,388	22,929,339
Capital Outlay	17,597		12,445		30,042	39,963	165,000		428,236	633,199	663,241
Other Outgo	533,724				533,724					0	533,724
Direct Support/Indirect Costs	(2,951,976)				(2,951,976)	1,048,050	886,523	191,136		2,125,709	(826,267)
Other Uses	92,368		616,316		708,684					0	708,684
TOTAL EXPENDITURES	118,483,556	2,340,910	7,533,513	738,919	129,096,898	37,289,912	29,420,610	5,596,475	815,174	73,122,171	202,219,069
INTERFUND TRANSFERS											
Transfers In	18,080,000				18,080,000					0	18,080,000
Transfers Out	(375,963)				(375,963)					0	(375,963)
Other Financing Sources					0					0	0
Contributions	(34,293,750)		7,384,353	738,919	(26,170,478)	20,310,712	268,191	5,591,575		26,170,478	0
TOTAL TRANSFERS	(16,589,713)	0	7,384,353	738,919	(8,466,441)	20,310,712	268,191	5,591,575	0	26,170,478	17,704,037
Net Incr(Decr) in Fund Balance	6,559,239	184,026	0	0	6,743,265	381,774	(2,080,933)	0	(798,589)	(2,497,748)	4,245,517
FUND BALANCE											
Beginning Fund Balance	29,303,417	190,611	0	(0)	29,494,028	1,188,581	2,681,327	(0)	5,212,464	9,082,372	38,576,400
Components of Fund Balance:											
Audit Adjustment	(1,867,514)				(1,867,514)					0	(1,867,514)
Revolving Cash	55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	157,468	0	0	0	157,468	0	0	0	0	0	157,468
Prepaid	935,000	0	0	0	935,000	0	0	0	0	0	935,000
3% Required Reserve	6,053,396	0	0	0	6,053,396	0	0	0	0	0	6,053,396
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Funds	3,672,962	0	0	0	3,672,962	0	0	0	0	0	3,672,962
Committed Funds	17,580,000	0	0	0	17,580,000	0	0	0	0	0	17,580,000
Restricted Fund Balance	0	0	0	0	0	1,570,355	600,394	(0)	4,413,875	6,584,624	6,584,624
Unappropriated Fund Balance	5,476,316	374,637	0	0	5,850,953	0	0	0	0	0	5,850,953
Ending Fund Balance	33,995,142	374,637	0	(0)	34,369,779	1,570,355	600,394	(0)	4,413,875	6,584,624	40,954,403

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2015-2016
14/15 Estimated Actuals at 15/16
July Adoption

Includes LCFF Estimate for General Revenue, HW increase, Step and Column, adjusted ADA for Ceiba College Prep Acad

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	12,371,119	1,774,265								
Federal Sources		207,048	6,950,818	8,906,156						
Other State Revenues	365,063	30,919	3,686,643	710,598	0					
Other Local Revenues	145,876	390,408	385,916	637,251	5,086	203,990	641,990	5,842,635	3,753,809	203,303
TOTAL REVENUES	12,882,058	2,402,640	11,023,377	10,254,005	5,086	203,990	641,990	5,842,635	3,753,809	203,303
EXPENDITURES										
Certificated Salaries	5,274,941	899,964	2,714,134							
Classified Salaries	781,762	414,814	1,191,645	2,376,175		60,284				
Employee Benefits	3,276,296	760,344	2,936,142	3,250,368		51,312				
Books and Supplies	477,088	137,745	518,782	4,571,134	19,681	879,881				
Services, Other Operating Expenses	3,209,998	225,513	3,256,899	76,866	456,606	1,730,652	516,131	3,561,512	3,316,904	115,700
Capital Outlay	89,155			127,617	33,546	7,067,839	119			
Other Outgo		65,420	383,409	377,438						
Direct Support/Indirect Costs										
Other Uses	13,109,240	2,503,800	11,001,011	10,779,598	509,833	9,789,968	516,250	3,561,512	3,316,904	115,700
TOTAL EXPENDITURES	13,109,240	2,503,800	11,001,011	10,779,598	509,833	9,789,968	516,250	3,561,512	3,316,904	115,700
INTERFUND TRANSFERS										
Transfers In	185,276	101,160	85,778	3,749	0	0	0	0	0	0
Transfers Out		0	0	0	0	0	0	(18,080,000)	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions		0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	185,276	101,160	85,778	3,749	0	0	0	(18,080,000)	0	0
Net Incr(Decr) in Fund Balance	(41,906)	0	108,144	(521,844)	(504,747)	(9,585,978)	125,740	(15,798,877)	436,905	87,603
FUND BALANCE										
Beginning Fund Balance	2,154,539	0	38,130	4,081,723	1,622,702	61,410,279	1,482,837	16,643,886	4,188,605	2,044,842
Components of Fund Balance:										
Audit Adjustment	0	0	0	0	0	0	0	0	0	0
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	79,208	0	0	0	0	0	0
Stores	0	0	0	0	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash w/Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Assigned Funds	2,112,633	0	0	0	1,117,955	0	1,608,577	0	2,297,356	2,132,445
Committed Funds	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	0	0	146,274	3,480,671	0	51,824,301	0	845,009	2,328,154	(0)
Ending Fund Balance	2,112,633	0	146,274	3,559,879	1,117,955	51,824,301	1,608,577	845,009	4,625,510	2,132,445

PAJARO VALLEY UNIFIED
2015-2016 JULY ADOPTION

BEGINNING FUND BALANCE	40,954,403
Audit Adjustments	-
 <i>INCOME</i>	
State LCFF Sources	158,917,169
Federal Sources	19,672,138
Other State Revenues	31,668,644
Other Local Revenues	1,721,375
Transfers In	0
Other Sources	0
Contributions	0
TOTAL REVENUES	211,979,326
 <i>EXPENDITURES</i>	
Certificated Salaries	77,846,039
Classified Salaries	30,380,407
Employee Benefits	66,497,907
Books and Supplies	11,377,249
Services, Other Operating Expenses	23,103,733
Capital Outlay	2,272,000
Other Outgo	584,488
Direct Support/Indirect Costs	(921,187)
Other Uses	616,317
Transfers Out	611,991
TOTAL EXPENDITURES	212,368,944
 <i>Net Incr(Decr) in Fund Balance</i>	 (389,618)
ENDING FUND BALANCE	40,564,785
 Components of Fund Balance:	
Audit Adjustment	
Revolving Cash	55,000
Cash with Fiscal Agent	65,000
Stores	157,468
Prepaid	935,000
3% Required Reserve	6,333,568
Cash w/Fiscal Agent	0
Assigned Funds	9,119,526
Committed Funds	17,580,000
Restricted Fund Balance	5,411,879
Unappropriated Fund Balance	907,343
Ending Fund Balance	40,564,785

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2015-2016
15/16 July Adoption
Revenue and 1.02% COLA on State
Categorical, 1.48% HW increase, Step
and Column, adjusted ADA for Ceiba
College Prep Acad

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
INCOME											
State LCFF Sources	158,917,169			0821	158,917,169	6500/6510			06	0	158,917,169
Federal Sources	10,700				10,700		14,847,680			19,661,438	19,672,138
Other State Revenues	11,133,369	2,322,944			13,456,313		5,484,332			18,212,331	31,668,644
Other Local Revenues	422,073		121,100		543,173		1,163,202		15,000	1,178,202	1,721,375
TOTAL REVENUES	170,483,311	2,322,944	121,100	0	172,927,355	17,541,757	21,495,214	0	15,000	39,051,971	211,979,326
EXPENDITURES											
Certificated Salaries	59,556,982	1,065,895		346,075	60,968,952		7,234,146		35,877	16,877,087	77,846,039
Classified Salaries	13,389,992		3,501,031	77,157	16,968,180		2,793,536	1,976,596	41,704	13,412,227	30,380,407
Employee Benefits	41,519,933	505,873	3,185,722	268,107	45,479,635		4,680,997	1,549,365	50,525	21,018,272	66,497,907
Books and Supplies	5,448,903		963,000	17,422	6,429,325		3,358,485	937,500	328,894	4,947,924	11,377,249
Services, Other Operating Expenses	13,524,621	751,176	(238,782)	62,561	14,099,576		3,187,071	1,395,250	43,000	9,004,157	23,103,733
Capital Outlay	0		1,500,000		1,500,000		22,000		750,000	772,000	2,272,000
Other Outgo	584,488				584,488					0	584,488
Direct Support/Indirect Costs	(2,989,048)				(2,989,048)		690,279	207,766		2,067,861	(921,187)
Other Uses	0		616,317		616,317					0	616,317
TOTAL EXPENDITURES	131,035,871	2,322,944	9,527,288	771,322	143,657,425	38,816,537	21,966,514	6,066,477	1,250,000	68,099,528	211,756,953
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(611,991)				(611,991)					0	(611,991)
Other Financing Sources					0					0	0
Contributions	(38,052,322)		9,406,188	771,322	(27,874,812)	21,198,078	341,734	6,335,000		27,874,812	0
TOTAL TRANSFERS	(38,664,313)	0	9,406,188	771,322	(28,486,803)	21,198,078	341,734	6,335,000	0	27,874,812	(611,991)
Net Incr(Decr) in Fund Balance	783,127	0	0	0	783,127	(76,702)	(129,566)	268,523	(1,235,000)	(1,172,745)	(389,618)
FUND BALANCE											
Beginning Fund Balance	33,995,142	374,637	0	(0)	34,369,779	1,570,355	600,394	(0)	4,413,875	6,584,624	40,954,403
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	157,468	0	0	0	157,468	0	0	0	0	0	157,468
Prepaid	935,000	0	0	0	935,000	0	0	0	0	0	935,000
3% Required Reserve	6,333,568	0	0	0	6,333,568	0	0	0	0	0	6,333,568
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	9,119,526	0	0	0	9,119,526	0	0	0	0	0	9,119,526
Committed Fund Balance	17,580,000	0	0	0	17,580,000	0	0	0	0	0	17,580,000
Restricted Fund Balance	0	0	0	0	0	1,493,653	470,828	268,523	3,178,875	5,411,879	5,411,879
Unappropriated Fund Balance	532,706	374,637	0	0	907,343	0	0	0	0	0	907,343
Ending Fund Balance	34,778,269	374,637	0	(0)	35,152,906	1,493,653	470,828	268,523	3,178,875	5,411,879	40,564,785

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2015-2016
15/16 July Adoption
Revenue and 1.02% COLA on State
Categorical, 1.48% HW increase, Step
and Column, adjusted ADA for Ceiba
College Prep Acad

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
INCOME										
State LCFF Sources	13,077,880	2,105,890								
Federal Sources		207,048	7,012,930	8,888,200						
Other State Revenues	275,395	30,919	3,810,404	1,112,000	0					
Other Local Revenues	9,100	346,800	197,921	763,500	7,000	200,000	531,000	2,937,702	4,021,385	100,000
TOTAL REVENUES	13,362,375	2,690,657	11,021,255	10,763,700	7,000	200,000	531,000	2,937,702	4,021,385	100,000
EXPENDITURES										
Certificated Salaries	5,387,949	1,010,094	2,617,655							
Classified Salaries	787,992	436,919	1,493,590	2,397,965		85,158				
Employee Benefits	3,249,696	905,611	2,994,099	3,152,179		75,318				
Books and Supplies	1,112,878	63,206	497,078	4,813,884	0					
Services, Other Operating Expenses	2,968,451	201,976	3,447,903	24,826	1,124,955	2,839,524	357,343	2,937,702	4,021,385	100,000
Capital Outlay						15,000,000				
Other Outgo		72,851	438,330	410,006						
Direct Support/Indirect Costs										
Other Uses	13,506,966	2,690,657	11,488,655	10,798,860	1,124,955	18,000,000	357,343	2,937,702	4,021,385	100,000
TOTAL EXPENDITURES	13,506,966	2,690,657	11,488,655	10,798,860	1,124,955	18,000,000	357,343	2,937,702	4,021,385	100,000
INTERFUND TRANSFERS										
Transfers In			467,400	0	0					
Transfers Out	144,591		0	0	0		0	0	0	0
Other Financing Sources			0	0	0		0	0	0	0
Contributions			0	0	0		0	0	0	0
TOTAL TRANSFERS	144,591	0	467,400	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance	0	0	0	(35,160)	(1,117,955)	(17,800,000)	173,657	0	0	0
FUND BALANCE										
Beginning Fund Balance	2,112,633	0	146,274	3,559,879	1,117,955	51,824,301	1,608,577	845,009	4,625,510	2,132,445
Components of Fund Balance:										
Audit Adjustment	0	0	0	0	0	0	0	0	0	0
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	79,208	0	0	0	0	0	0
Stores	0	0	0	0	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	2,112,633	0	0	0	0	0	1,782,234	0	2,297,356	2,132,445
Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	0	0	146,274	3,445,511	0	34,024,301	0	845,009	2,328,154	(0)
Ending Fund Balance	2,112,633	0	146,274	3,524,719	0	34,024,301	1,782,234	845,009	4,625,510	2,132,445

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2015-2016
16/17 at 15/16 July Adoption

Includes LCFF Estimate for General Revenue and 2.48% COLA on State Categorical, 6% HW increase, Step and Column

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
INCOME											
State LCFF Sources	161,520,765			0821	161,520,765	6500/6510		8150	06	0	161,520,765
Federal Sources	10,700				10,700	4,927,430	15,066,075			19,993,505	20,004,205
Other State Revenues	707,720	2,324,224			3,031,944	13,009,301	5,484,672			18,493,973	21,525,917
Other Local Revenues	422,073		121,100		543,173	1,212,495	7,000			1,219,495	1,762,668
TOTAL REVENUES	162,661,258	2,324,224	121,100	0	165,106,582	17,936,731	21,763,242	0	7,000	39,706,973	204,813,555
EXPENDITURES											
Certificated Salaries	60,970,791	1,090,470		351,673	62,412,934	9,758,011	7,234,925		36,887	17,029,823	79,442,757
Classified Salaries	13,489,893		3,525,879	77,522	17,093,294	8,613,455	2,797,756	2,003,854	42,954	13,458,019	30,551,313
Employee Benefits	44,619,550	549,030	3,373,268	286,382	48,828,230	15,670,745	4,882,463	1,636,831	53,033	22,243,072	71,071,302
Books and Supplies	3,319,818		963,000	17,422	4,300,240	313,831	3,339,799	937,500	328,894	4,920,024	9,220,264
Services, Other Operating Expenses	10,136,599	684,724	(308,782)	62,561	10,575,102	4,403,253	3,137,754	1,395,250	53,232	8,989,489	19,564,591
Capital Outlay					0	0	22,000		750,000	772,000	772,000
Other Outgo	584,488				584,488					0	584,488
Direct Support/Indirect Costs	(3,256,393)				(3,256,393)	1,419,816	690,279	225,111		2,335,206	(921,187)
Other Uses	0		453,550		453,550					0	453,550
TOTAL EXPENDITURES	129,864,746	2,324,224	8,006,915	795,560	140,991,445	40,179,111	22,104,976	6,198,546	1,265,000	69,747,633	210,739,078
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(611,991)				(611,991)					0	(611,991)
Other Financing Sources					0					0	0
Contributions	(37,600,351)		7,885,815	795,560	(28,918,976)	22,242,380	341,734	6,334,862		28,918,976	0
TOTAL TRANSFERS	(38,212,342)	0	7,885,815	795,560	(29,530,967)	22,242,380	341,734	6,334,862	0	28,918,976	(611,991)
Net Incr(Decr) in Fund Balance	(5,415,830)	0	0	0	(5,415,830)	0	0	136,316	(1,258,000)	(1,121,684)	(6,537,514)
FUND BALANCE											
Beginning Fund Balance	34,778,269	374,637	0	(0)	35,152,906	1,493,653	470,828	268,523	3,178,875	5,411,879	40,564,785
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	157,468	0	0	0	157,468	0	0	0	0	0	157,468
Prepaid	0	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	6,302,582	0	0	0	6,302,582	0	0	0	0	0	6,302,582
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	9,619,526	0	0	0	9,619,526	0	0	0	0	0	9,619,526
Committed Fund Balance	13,537,499	0	0	0	13,537,499	0	0	0	0	0	13,537,499
Restricted Fund Balance		0	0	0	0	1,493,653	470,828	404,839	1,920,875	4,290,195	4,290,195
Unappropriated Fund Balance	(374,636)	374,637	0	0	0	0	0	0	0	0	0
Ending Fund Balance	29,362,439	374,637	0	(0)	29,737,076	1,493,653	470,828	404,839	1,920,875	4,290,195	34,027,270

Pajaro Valley Unified School District
 GENERAL FUND SUMMARY
FISCAL YEAR 2015-2016
16/17 at 15/16 July Adoption

Includes LCFF Estimate for General Revenue and 2.48% COLA on State Categorical, 6% HW increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	14,728,308	2,145,252								
Federal Sources		207,048	7,125,137	9,027,177						
Other State Revenues	275,395	30,919	3,810,404	1,122,643						
Other Local Revenues	9,100	346,800	197,921	763,500		65,000	531,000	3,053,478	4,021,385	100,000
TOTAL REVENUES	15,012,803	2,730,019	11,133,462	10,913,320	0	65,000	531,000	3,053,478	4,021,385	100,000
EXPENDITURES										
Certificated Salaries	5,433,730	1,010,094	2,629,204						73,101	
Classified Salaries	792,589	444,953	1,498,726	2,423,049		85,158			20,891	
Employee Benefits	3,463,053	936,939	3,092,530	3,351,046		77,955				
Books and Supplies	1,362,878	63,206	497,078	4,813,884						
Services, Other Operating Expenses	3,218,451	201,976	3,444,994	24,826		17,839,524	357,343	3,053,478	4,094,486	100,000
Capital Outlay		0								
Other Outgo		72,851	438,330	410,006						
Direct Support/Indirect Costs										
Other Uses										
TOTAL EXPENDITURES	14,270,701	2,730,019	11,600,862	11,022,811	0	18,002,637	357,343	3,053,478	4,094,486	100,000
INTERFUND TRANSFERS										
Transfers In	144,591	0	467,400	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0	0
Other Financing Sources	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0
TOTAL TRANSFERS	144,591	0	467,400	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance	886,693	0	0	(109,491)	0	(17,937,637)	173,657	0	(73,101)	0
FUND BALANCE										
Beginning Fund Balance	2,112,633	0	146,274	3,524,719	0	34,024,301	1,782,234	845,009	4,625,510	2,132,445
Components of Fund Balance:										
Audit Adjustment	0	0	0	0	0	0	0	0	0	0
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	79,208	0	0	0	0	0	0
Stores	0	0	0	0	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	2,999,326	0	0	0	0	0	1,955,891	0	2,297,356	2,132,445
Assigned Fund Balance	0	0	0	0	0	0	0	0	0	0
Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	0	0	146,274	3,336,020	0	16,086,664	0	845,009	2,255,053	(0)
Ending Fund Balance	2,999,326	0	146,274	3,415,228	0	16,086,664	1,955,891	845,009	4,552,409	2,132,445

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2015-2016
17/18 at 15/16 July Adoption

Includes LCFF Estimate for General Revenue and 2.87% COLA on State Categorical, 6% HW increase, Step and Column

	General Unrestr	Lottery	Transportation	Community Day School	TOTAL UNRESTRICTED	Special Ed	Federal and State Grants/ Entitlements	Restricted Maintenance	Bond Endowments	TOTAL REST	Total General
INCOME											
State LCFF Sources	165,629,163			0821	165,629,163	6500/6510		8150	06	0	165,629,163
Federal Sources	10,700				10,700	5,049,630	15,082,951			20,132,581	20,143,281
Other State Revenues	707,720	2,324,224			3,031,944	13,331,931	5,484,672			18,816,603	21,848,547
Other Local Revenues	422,073		121,100		543,173	1,232,768	7,000			1,239,768	1,782,941
TOTAL REVENUES	166,769,656	2,324,224	121,100	0	169,214,980	18,381,561	21,800,391	0	7,000	40,188,952	209,403,932
EXPENDITURES											
Certificated Salaries	61,850,224	1,115,309		359,080	63,324,613	9,913,237	7,244,254		37,610	17,195,101	80,519,714
Classified Salaries	13,570,685		3,545,218	77,900	17,193,803	8,665,580	2,798,926	2,026,541	44,241	13,535,288	30,729,091
Employee Benefits	46,795,864	579,959	3,517,975	300,622	51,194,420	16,354,973	5,043,893	1,722,258	56,325	23,177,449	74,371,869
Books and Supplies	3,319,818		963,000	17,422	4,300,240	298,353	3,316,337	937,500	328,894	4,881,084	9,181,324
Services, Other Operating Expenses	10,642,367	628,956	(308,782)	62,561	11,025,102	4,393,585	3,026,436	1,395,250	32,930	8,848,201	19,873,303
Capital Outlay					0	0	22,000		750,000	772,000	772,000
Other Outgo	584,488				584,488					584,488	584,488
Direct Support/Indirect Costs	(3,352,522)		453,550		(3,352,522)	1,515,945	690,279	225,111		2,431,335	(921,187)
Other Uses	0				453,550					0	453,550
TOTAL EXPENDITURES	133,410,924	2,324,224	8,170,961	817,585	144,723,694	41,141,673	22,142,125	6,306,660	1,250,000	70,840,458	215,564,152
INTERFUND TRANSFERS											
Transfers In					0					0	0
Transfers Out	(433,355)				(433,355)					0	(433,355)
Other Financing Sources					0					0	0
Contributions	(38,446,087)		8,049,861	817,585	(29,578,641)	22,760,112	341,734	6,476,795		29,578,641	0
TOTAL TRANSFERS	(38,879,442)	0	8,049,861	817,585	(30,011,996)	22,760,112	341,734	6,476,795	0	29,578,641	(433,355)
Net Incr(Decr) in Fund Balance	(5,520,710)	0	0	0	(5,520,710)	0	170,135	(1,243,000)	(1,072,865)	(6,593,575)	
FUND BALANCE											
Beginning Fund Balance	29,362,439	374,637	0	(0)	29,737,076	1,493,653	470,828	404,839	1,920,875	4,290,195	34,027,270
Components of Fund Balance:											
Audit Adjustment					0					0	0
Revolving Cash	55,000	0	0	0	55,000	0	0	0	0	0	55,000
Cash with Fiscal Agent	65,000	0	0	0	65,000	0	0	0	0	0	65,000
Stores	157,468	0	0	0	157,468	0	0	0	0	0	157,468
Prepaid	0	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	6,442,425	0	0	0	6,442,425	0	0	0	0	0	6,442,425
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	10,119,526	0	0	0	10,119,526	0	0	0	0	0	10,119,526
Committed Fund Balance	7,376,946	0	0	0	7,376,946	0	0	0	0	0	7,376,946
Restricted Fund Balance	(374,637)	374,637	0	0	0	1,493,653	470,828	574,973	677,875	3,217,329	3,217,329
Unappropriated Fund Balance	23,841,729	374,637	0	(0)	24,216,366	1,493,653	470,828	574,973	677,875	3,217,329	27,433,695
Ending Fund Balance	23,841,729	374,637	0	(0)	24,216,366	1,493,653	470,828	574,973	677,875	3,217,329	27,433,695

Pajaro Valley Unified School District
GENERAL FUND SUMMARY
FISCAL YEAR 2015-2016
17/18 at 15/16 July Adoption

Includes LCFF Estimate for General Revenue and 2.87% COLA on State Categorical, 6% HW increase, Step and Column

	Charter School	Adult Education	Child Dev	Food Serv	Def Maint	General Oblig Bond	Capitol Fac	Self Ins	Retiree Benefit	Trust Scholarship
	09	11	12	13	14	21	25	67	71	73
INCOME										
State LCFF Sources	16,378,308	2,178,322								
Federal Sources		207,048	7,301,840	9,251,051						
Other State Revenues	275,395	30,919	3,904,902	1,150,485						
Other Local Revenues	9,100	346,800	197,921	763,500		65,000	531,000	3,236,687	4,144,304	100,000
TOTAL REVENUES	16,662,803	2,763,089	11,404,663	11,165,036	0	65,000	531,000	3,236,687	4,144,304	100,000
EXPENDITURES										
Certificated Salaries	6,022,278	1,010,094	2,638,429							
Classified Salaries	795,703	453,052	1,504,416	2,442,051		85,158				
Employee Benefits	3,841,217	961,910	3,170,180	3,471,967		82,374				
Books and Supplies	1,612,878	63,206	497,078	4,816,186						
Services, Other Operating Expenses	3,468,451	201,976	3,444,994	24,826		15,984,132	357,343	3,236,687	4,144,304	100,000
Capital Outlay		0								
Other Outgo		72,851	438,330	410,006						
Direct Support/Indirect Costs										
Other Uses	15,740,527	2,763,089	11,693,427	11,165,036	0	16,151,664	357,343	3,236,687	4,144,304	100,000
TOTAL EXPENDITURES	15,740,527	2,763,089	11,693,427	11,165,036	0	16,151,664	357,343	3,236,687	4,144,304	100,000
INTERFUND TRANSFERS										
Transfers In	144,591	0	288,764	0	0					
Transfers Out		0		0	0			0	0	0
Other Financing Sources	0	0	0	0	0			0	0	0
Contributions		0	0	0	0			0	0	0
TOTAL TRANSFERS	144,591	0	288,764	0	0	0	0	0	0	0
Net Incr(Decr) in Fund Balance	1,066,867	0	0	0	0	(16,086,664)	173,657	0	0	0
FUND BALANCE										
Beginning Fund Balance	2,999,326	0	146,274	3,415,228	0	16,086,664	1,955,891	845,009	4,552,409	2,132,445
Components of Fund Balance:										
Audit Adjustment										
Revolving Cash	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	79,208	0	0	0	0	0	0
Stores	0	0	0	0	0	0	0	0	0	0
Prepaid	0	0	0	0	0	0	0	0	0	0
3% Required Reserve	0	0	0	0	0	0	0	0	0	0
Cash with Fiscal Agent	0	0	0	0	0	0	0	0	0	0
Assigned Fund Balance	4,066,193	0	0	0	0	0	1,955,891	0	2,297,356	2,132,445
Committed Fund Balance	0	0	0	0	0	0	0	0	0	0
Restricted Fund Balance	0	0	0	0	0	0	0	0	0	0
Unappropriated Fund Balance	0	0	146,274	3,336,020	0	0	173,657	845,009	2,255,053	(0)
Ending Fund Balance	4,066,193	0	146,274	3,415,228	0	0	2,129,548	845,009	4,552,409	2,132,445

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
0000 - Undesignated	110,791,565.00	99,280,474.55	11,511,090.45
1005 - Education Protection Act	21,190,651.00	20,552,237.00	638,414.00
1015 - Union Business (EOM)	303,473.00	315,224.12	(11,751.12)
1098 - Student Materials Fees	0.00	11,698.53	(11,698.53)
1099 - Regular Education Misc Funds	0.00	81,557.80	(81,557.80)
1206 - Instructional Districtwide	0.00	814.15	(814.15)
1318 - HS Advanced Placement Exams	41,300.00	34,413.52	6,886.48
1320 - Computer Device Insurance	0.00	30.00	(30.00)
1601 - Ceiba Costs (Reimburse)	0.00	0.00	0.00
2104 - M-CAP Loan Program	0.00	8,833.96	(8,833.96)
7123 - Program Evaluation - Testing	86,000.00	82,974.56	3,025.44
7206 - District Wide Support	0.00	5,000.00	(5,000.00)
7300 - Business Services	0.00	5,900.00	(5,900.00)
7308 - Benefits	0.00	5,000,000.00	(5,000,000.00)
7311 - Business Services Acct	0.00	9,050.94	(9,050.94)
7312 - Health and Welfare (SISC)	0.00	9,056.27	(9,056.27)
7601 - Lottery Unrestricted	2,322,944.00	2,524,935.80	(201,991.80)
7701 - Construction/Govt. Relations	0.00	1,579.00	(1,579.00)
7705 - Jim Booth/Duncan Holbert	18,000.00	18,000.00	0.00
7811 - Custodial Services	0.00	1,584.20	(1,584.20)
7816 - Facility Use	0.00	328.38	(328.38)
Income	134,753,933.00	127,943,692.78	6,810,240.22
0000 - Undesignated	4,754,663.00	883,728.00	3,870,935.00
1000 - Regular Education-Staffing	48,248,662.00	54,308,948.05	(6,060,286.05)
1001 - Release Time-General	1,180,155.00	1,024,150.59	156,004.41
1004 - Transitional Kindergarten	1,004,203.00	986,452.55	17,750.45
1005 - Education Protection Act	26,343,917.00	16,852,071.62	9,491,845.38
1012 - Teenage Mothers	119,349.00	115,980.33	3,368.67
1013 - Substitute Teachers	598,365.00	608,236.90	(9,871.90)
1014 - Union/Negotiations	14,680.00	8,994.68	5,685.32
1015 - Union Business (EOM)	303,473.00	315,224.12	(11,751.12)
1070 - LCFF Supplemental Funding	6,867,097.00	4,893,374.78	1,973,722.22
1098 - Student Materials Fees	0.00	11,260.19	(11,260.19)
1099 - Regular Education Misc Funds	0.00	172,386.25	(172,386.25)
1117 - Supplemental Hourly Programs (Ext. Lrng)	1,318,829.00	1,424,145.50	(105,316.50)
1203 - Tuition Reimbursement (PVFT)	0.00	1,250.00	(1,250.00)
1205 - Overnight Field Trip Stipends	119,673.00	55,755.61	63,917.39
1206 - Instructional Districtwide	1,091,804.00	1,421,492.41	(329,688.41)
1207 - LCFF Base Funding (not in another acct)	2,838,143.00	1,372,781.91	1,465,361.09
1208 - Districtwide Instructional Technology	150,000.00	134,762.86	15,237.14
1291 - PVUSD Surplus Inventory	0.00	1,500.00	(1,500.00)
1300 - Site Discretionary	1,429,652.00	1,373,108.63	56,543.37
1315 - Athletics	1,530,524.00	1,295,457.11	235,066.89
1317 - Attendance Incentive	10,000.00	3,070.79	6,929.21
1318 - HS Advanced Placement Exams	41,300.00	60,470.00	(19,170.00)
1319 - Employee Recognitions	0.00	684.69	(684.69)
1320 - Computer Device Insurance	0.00	30.00	(30.00)
1324 - Saturday School	71,823.00	72,660.26	(837.26)
1325 - WASC (HS One time only)	0.00	17,548.35	(17,548.35)
1370 - Site LCFF Concentration Grant	2,507,673.00	2,260,708.30	246,964.70
1500 - Library	1,443,083.00	1,379,288.89	63,794.11
1506 - Guidance & Counseling	1,755,768.00	1,548,762.61	207,005.39
1600 - District Child Development Support	59,075.00	49,711.63	9,363.37
1601 - Ceiba Costs (Reimburse)	150,000.00	156,564.84	(6,564.84)
1602 - Mello Center/Aptos PAC	153,423.00	154,048.60	(625.60)
1722 - Cal Safe Supplemental (Formerly 4205)	344,857.00	437,702.00	(92,845.00)
1732 - School Safety and Violence Prevention (Formerly 4221)	330,738.00	306,011.22	24,726.78
1742 - PAR (Formerly 4271)	17,952.00	13,025.54	4,926.46
1837 - Gifted and Talented Education (Formerly 4255)	122,321.00	133,044.80	(10,723.80)
2104 - M-CAP Loan Program	10,000.00	18,307.47	(8,307.47)
2803 - Student Assist Gudnc/Counselng	225,779.00	225,779.00	0.00
2900 - Home & Hospital	243,865.00	225,540.47	18,324.53
2903 - Psychological Services	2,298,084.00	1,948,447.38	349,636.62
2904 - Speech & Language Specialist Services	2,912,442.00	3,054,754.59	(142,312.59)
2906 - Health Services	1,922,511.00	1,847,487.71	75,023.29
7000 - Board of Trustees	206,097.00	216,338.70	(10,241.70)
7001 - Superintendent	428,026.00	410,058.58	17,967.42
7005 - District Legal	560,000.00	550,347.58	9,652.42
7100 - Asst. Superintendent Elementary/Support Services	321,364.00	305,449.48	15,914.52

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**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
7101 - Asst. Superintendent Secondary/Education Services	279,472.00	263,979.94	15,492.06
7106 - District Translator	69,196.00	68,663.41	532.59
7120 - Curriculum and Instruction	547,528.00	512,322.90	35,205.10
7122 - Program Evaluation	121,679.00	123,894.73	(2,215.73)
7123 - Program Evaluation - Testing	86,000.00	67,968.21	18,031.79
7130 - Student Services	484,871.00	488,152.25	(3,281.25)
7131 - Student Services Programs	122,500.00	122,038.56	461.44
7200 - Personnel Services	1,036,179.00	990,242.64	45,936.36
7203 - Personnel Services - Fingerprinting	75,697.00	62,599.00	13,098.00
7204 - Personnel Commission	521,778.00	487,256.07	34,521.93
7206 - District Wide Support	1,649,399.00	937,241.64	712,157.36
7300 - Business Services	3,144,417.00	3,052,438.49	91,978.51
7301 - Insurance	1,264,250.00	1,184,775.41	79,474.59
7302 - District EE Health Services	20,000.00	15,030.00	4,970.00
7303 - District Safety & Training	30,000.00	12,500.00	17,500.00
7304 - Chemical Removal	56,000.00	50,000.00	6,000.00
7308 - Benefits	216,354.00	212,027.37	4,326.63
7309 - Risk & Safety Management	220,700.00	187,812.56	32,887.44
7310 - Workers Comp	95,936.00	92,251.84	3,684.16
7311 - Business Services Acct	0.00	9,332.54	(9,332.54)
7400 - Print Shop	83,757.00	23,589.10	60,167.90
7401 - Purchasing	617,636.00	611,061.66	6,574.34
7402 - Mailroom	90,095.00	81,851.32	8,243.68
7403 - Dist Office Copiers	0.00	2,300.09	(2,300.09)
7600 - Technology Services	1,401,785.00	1,447,304.34	(45,519.34)
7601 - Lottery Unrestricted	525,397.00	566,368.56	(40,971.56)
7699 - Technology- Student Information System	140,000.00	130,997.54	9,002.46
7701 - Construction/Govt. Relations	322,922.00	283,475.38	39,446.62
7811 - Custodial Services	5,313,975.00	5,279,276.72	34,698.28
7812 - Grounds	875,226.00	797,621.64	77,604.36
7814 - Utilities	3,366,880.00	3,285,048.37	81,831.63
7815 - Crossing Guards	123,912.00	67,485.62	56,426.38
7816 - Facility Use	0.00	(1,080.00)	1,080.00
7817 - Mello Center	20,000.00	450.68	19,549.32
7900 - Indirects/Contributions	(3,002,105.00)	(2,967,308.53)	(34,796.47)
7910 - STORES	0.00	(5,476.99)	5,476.99
7911 - Purchasing Quotes Clearing	0.00	30.00	(30.00)
Expense	133,970,806.00	121,200,428.63	12,770,377.37
01 - General Fund	783,127.00	6,743,264.15	(5,960,137.15)

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON**

Transportation

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
7500 - Transportation - Regular	6,276,272.00	4,192,630.14	2,083,641.86
7501 - Transportation - Special Education	3,251,016.00	3,340,882.82	(89,866.82)
Income	9,527,288.00	7,533,512.96	1,993,775.04
7500 - Transportation - Regular	6,276,272.00	4,192,630.14	2,083,641.86
7501 - Transportation - Special Education	3,251,016.00	3,340,882.82	(89,866.82)
Expense	9,527,288.00	7,533,512.96	1,993,775.04
01 - General Fund	0.00	0.00	(0.00)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON
 Community Day School

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
1212 - New School - CDS	771,322.00	738,919.07	32,402.93
Income	771,322.00	738,919.07	32,402.93
1212 - New School - CDS	771,322.00	738,919.07	32,402.93
Expense	771,322.00	738,919.07	32,402.93
01 - General Fund	0.00	(0.00)	0.00

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
8 - Revenue	110,791,565.00	99,280,474.55	11,511,090.45
0000 - Undesignated	110,791,565.00	99,280,474.55	11,511,090.45
8 - Revenue	21,190,651.00	20,552,237.00	638,414.00
1005 - Education Protection Act	21,190,651.00	20,552,237.00	638,414.00
8 - Revenue	303,473.00	315,224.12	(11,751.12)
1015 - Union Business (EOM)	303,473.00	315,224.12	(11,751.12)
8 - Revenue	0.00	11,698.53	(11,698.53)
1098 - Student Materials Fees	0.00	11,698.53	(11,698.53)
8 - Revenue	0.00	81,557.80	(81,557.80)
1099 - Regular Education Misc Funds	0.00	81,557.80	(81,557.80)
8 - Revenue	0.00	814.15	(814.15)
1206 - Instructional Districtwide	0.00	814.15	(814.15)
8 - Revenue	41,300.00	34,413.52	6,886.48
1318 - HS Advanced Placement Exams	41,300.00	34,413.52	6,886.48
8 - Revenue	0.00	30.00	(30.00)
1320 - Computer Device Insurance	0.00	30.00	(30.00)
8 - Revenue	0.00	0.00	0.00
1601 - Ceiba Costs (Reimburse)	0.00	0.00	0.00
8 - Revenue	0.00	8,833.96	(8,833.96)
2104 - M-CAP Loan Program	0.00	8,833.96	(8,833.96)
8 - Revenue	86,000.00	82,974.56	3,025.44
7123 - Program Evaluation - Testing	86,000.00	82,974.56	3,025.44
8 - Revenue	0.00	5,000.00	(5,000.00)
7206 - District Wide Support	0.00	5,000.00	(5,000.00)
8 - Revenue	0.00	5,900.00	(5,900.00)
7300 - Business Services	0.00	5,900.00	(5,900.00)
8 - Revenue	0.00	5,000,000.00	(5,000,000.00)
7308 - Benefits	0.00	5,000,000.00	(5,000,000.00)
8 - Revenue	0.00	9,050.94	(9,050.94)
7311 - Business Services Acct	0.00	9,050.94	(9,050.94)
8 - Revenue	0.00	9,056.27	(9,056.27)
7312 - Health and Welfare (SISC)	0.00	9,056.27	(9,056.27)
8 - Revenue	2,322,944.00	2,524,935.80	(201,991.80)
7601 - Lottery Unrestricted	2,322,944.00	2,524,935.80	(201,991.80)
8 - Revenue	0.00	1,579.00	(1,579.00)
7701 - Construction/Govt. Relations	0.00	1,579.00	(1,579.00)
8 - Revenue	18,000.00	18,000.00	0.00
7705 - Jim Booth/Duncan Holbert	18,000.00	18,000.00	0.00
8 - Revenue	0.00	1,584.20	(1,584.20)
7811 - Custodial Services	0.00	1,584.20	(1,584.20)
8 - Revenue	0.00	328.38	(328.38)
7816 - Facility Use	0.00	328.38	(328.38)
Income	134,753,933.00	127,943,692.78	6,810,240.22
4 - Books and Supplies	2,129,085.00	0.00	2,129,085.00
5 - Services	1,579,099.00	124,040.80	1,455,058.20
7 - Other Outgo	1,046,479.00	759,687.20	286,791.80
0000 - Undesignated	4,754,663.00	883,728.00	3,870,935.00

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**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
1 - Certificated Salaries	26,780,658.00	32,259,793.41	(5,479,135.41)
2 - Classified Salaries	3,474,212.00	3,496,401.24	(22,189.24)
3 - Employee Benefits	17,993,792.00	18,449,530.01	(455,738.01)
5 - Services	0.00	103,223.39	(103,223.39)
1000 - Regular Education-Staffing	48,248,662.00	54,308,948.05	(6,060,286.05)
1 - Certificated Salaries	776,198.00	722,449.74	53,748.26
3 - Employee Benefits	403,957.00	301,700.85	102,256.15
1001 - Release Time-General	1,180,155.00	1,024,150.59	156,004.41
1 - Certificated Salaries	638,515.00	631,261.01	7,253.99
3 - Employee Benefits	349,488.00	316,600.26	32,887.74
4 - Books and Supplies	15,000.00	37,472.46	(22,472.46)
5 - Services	1,200.00	1,118.82	81.18
1004 - Transitional Kindergarten	1,004,203.00	986,452.55	17,750.45
1 - Certificated Salaries	17,739,963.00	11,270,608.27	6,469,354.73
3 - Employee Benefits	8,603,954.00	5,581,463.35	3,022,490.65
1005 - Education Protection Act	26,343,917.00	16,852,071.62	9,491,845.38
1 - Certificated Salaries	75,143.00	75,142.98	0.02
3 - Employee Benefits	44,206.00	40,837.35	3,368.65
1012 - Teenage Mothers	119,349.00	115,980.33	3,368.67
1 - Certificated Salaries	500,000.00	541,978.41	(41,978.41)
3 - Employee Benefits	98,365.00	66,258.49	32,106.51
1013 - Substitute Teachers	598,365.00	608,236.90	(9,871.90)
1 - Certificated Salaries	6,000.00	1,276.92	4,723.08
3 - Employee Benefits	1,180.00	217.76	962.24
5 - Services	7,500.00	7,500.00	0.00
1014 - Union/Negotiations	14,680.00	8,994.68	5,685.32
1 - Certificated Salaries	211,164.00	202,514.06	8,649.94
3 - Employee Benefits	92,309.00	112,710.06	(20,401.06)
1015 - Union Business (EOM)	303,473.00	315,224.12	(11,751.12)
1 - Certificated Salaries	3,858,949.00	2,792,001.22	1,066,947.78
2 - Classified Salaries	327,795.00	277,021.25	50,773.75
3 - Employee Benefits	2,179,353.00	1,475,594.70	703,758.30
4 - Books and Supplies	296,600.00	252,129.76	44,470.24
5 - Services	204,400.00	96,627.85	107,772.15
1070 - LCFF Supplemental Funding	6,867,097.00	4,893,374.78	1,973,722.22
4 - Books and Supplies	0.00	11,245.19	(11,245.19)
5 - Services	0.00	15.00	(15.00)
1098 - Student Materials Fees	0.00	11,260.19	(11,260.19)
1 - Certificated Salaries	0.00	16,758.04	(16,758.04)
2 - Classified Salaries	0.00	9,744.06	(9,744.06)
3 - Employee Benefits	0.00	2,802.22	(2,802.22)
4 - Books and Supplies	0.00	210.78	(210.78)
5 - Services	0.00	125,273.67	(125,273.67)
6 - Capital Outlay	0.00	17,597.48	(17,597.48)
1099 - Regular Education Misc Funds	0.00	172,386.25	(172,386.25)
1 - Certificated Salaries	543,049.00	620,021.73	(76,972.73)
2 - Classified Salaries	283,739.00	333,361.21	(49,622.21)
3 - Employee Benefits	288,410.00	302,189.80	(13,779.80)
4 - Books and Supplies	31,552.00	19,610.97	11,941.03
5 - Services	172,079.00	148,961.79	23,117.21
1117 - Supplemental Hourly Programs (Ext. Lrng)	1,318,829.00	1,424,145.50	(105,316.50)
5 - Services	0.00	1,250.00	(1,250.00)
1203 - Tuition Reimbursement (PVFT)	0.00	1,250.00	(1,250.00)
1 - Certificated Salaries	100,000.00	49,244.37	50,755.63
3 - Employee Benefits	19,673.00	6,511.24	13,161.76
1205 - Overnight Field Trip Stipends	119,673.00	55,755.61	63,917.39
1 - Certificated Salaries	236,255.00	363,599.43	(127,344.43)

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**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
2 - Classified Salaries	67,707.00	65,339.11	2,367.89
3 - Employee Benefits	204,590.00	295,717.89	(91,127.89)
4 - Books and Supplies	167,265.00	170,645.55	(3,380.55)
5 - Services	415,987.00	526,190.43	(110,203.43)
1206 - Instructional Districtwide	1,091,804.00	1,421,492.41	(329,688.41)
1 - Certificated Salaries	961,535.00	867,653.05	93,881.95
2 - Classified Salaries	238,579.00	0.00	238,579.00
3 - Employee Benefits	763,029.00	381,367.36	381,661.64
4 - Books and Supplies	115,000.00	122,681.50	(7,681.50)
5 - Services	760,000.00	1,080.00	758,920.00
1207 - LCFF Base Funding (not in another acct)	2,838,143.00	1,372,781.91	1,465,361.09
4 - Books and Supplies	73,500.00	127,347.24	(53,847.24)
5 - Services	76,500.00	7,415.62	69,084.38
1208 - Districtwide Instructional Technology	150,000.00	134,762.86	15,237.14
5 - Services	0.00	1,500.00	(1,500.00)
1291 - PVUSD Surplus Inventory	0.00	1,500.00	(1,500.00)
1 - Certificated Salaries	71,300.00	55,733.74	15,566.26
2 - Classified Salaries	160,799.00	155,238.76	5,560.24
3 - Employee Benefits	75,953.00	34,241.08	41,711.92
4 - Books and Supplies	781,250.00	738,482.04	42,767.96
5 - Services	340,350.00	389,413.01	(49,063.01)
1300 - Site Discretionary	1,429,652.00	1,373,108.63	56,543.37
1 - Certificated Salaries	765,713.00	648,613.52	117,099.48
2 - Classified Salaries	320,938.00	299,525.41	21,412.59
3 - Employee Benefits	363,875.00	302,206.16	61,668.84
4 - Books and Supplies	0.00	10,000.00	(10,000.00)
5 - Services	79,998.00	35,112.02	44,885.98
1315 - Athletics	1,530,524.00	1,295,457.11	235,066.89
4 - Books and Supplies	10,000.00	2,870.79	7,129.21
5 - Services	0.00	200.00	(200.00)
1317 - Attendance Incentive	10,000.00	3,070.79	6,929.21
5 - Services	41,300.00	60,470.00	(19,170.00)
1318 - HS Advanced Placement Exams	41,300.00	60,470.00	(19,170.00)
4 - Books and Supplies	1,800.00	684.69	1,115.31
5 - Services	(1,800.00)	0.00	(1,800.00)
1319 - Employee Recognitions	0.00	684.69	(684.69)
5 - Services	0.00	30.00	(30.00)
1320 - Computer Device Insurance	0.00	30.00	(30.00)
1 - Certificated Salaries	47,000.00	53,514.64	(6,514.64)
2 - Classified Salaries	14,100.00	9,340.25	4,759.75
3 - Employee Benefits	10,723.00	9,805.37	917.63
1324 - Saturday School	71,823.00	72,660.26	(837.26)
1 - Certificated Salaries	0.00	9,345.87	(9,345.87)
3 - Employee Benefits	0.00	6,261.24	(6,261.24)
5 - Services	0.00	1,941.24	(1,941.24)
1325 - WASC (HS One time only)	0.00	17,548.35	(17,548.35)
1 - Certificated Salaries	672,875.00	614,889.55	57,985.45
2 - Classified Salaries	248,101.00	165,251.73	82,849.27
3 - Employee Benefits	338,477.00	211,560.77	126,916.23
4 - Books and Supplies	1,030,273.00	1,000,723.43	29,549.57
5 - Services	217,947.00	268,282.82	(50,335.82)
1370 - Site LCFF Concentration Grant	2,507,673.00	2,260,708.30	246,964.70
2 - Classified Salaries	633,490.00	626,830.70	6,659.30
3 - Employee Benefits	809,593.00	752,458.19	57,134.81
1500 - Library	1,443,083.00	1,379,288.89	63,794.11
1 - Certificated Salaries	1,186,223.00	1,086,143.03	100,079.97
3 - Employee Benefits	569,545.00	462,619.58	106,925.42

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**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
1506 - Guidance & Counseling	1,755,768.00	1,548,762.61	207,005.39
1 - Certificated Salaries	26,428.00	26,427.72	0.28
2 - Classified Salaries	11,024.00	8,831.93	2,192.07
3 - Employee Benefits	21,623.00	14,451.98	7,171.02
1600 - District Child Development Support	59,075.00	49,711.63	9,363.37
4 - Books and Supplies	0.00	2,841.00	(2,841.00)
5 - Services	0.00	3,723.84	(3,723.84)
7 - Other Outgo	150,000.00	150,000.00	0.00
1601 - Ceiba Costs (Reimburse)	150,000.00	156,564.84	(6,564.84)
2 - Classified Salaries	77,670.00	85,601.90	(7,931.90)
3 - Employee Benefits	75,753.00	68,446.70	7,306.30
1602 - Mello Center/Aptos PAC	153,423.00	154,048.60	(625.60)
1 - Certificated Salaries	153,143.00	176,783.13	(23,640.13)
2 - Classified Salaries	9,681.00	8,369.31	1,311.69
3 - Employee Benefits	136,178.00	154,570.08	(18,392.08)
4 - Books and Supplies	32,798.00	71,109.28	(38,311.28)
5 - Services	0.00	11,538.20	(11,538.20)
7 - Other Outgo	13,057.00	15,332.00	(2,275.00)
1722 - Cal Safe Supplemental (Formerly 4205)	344,857.00	437,702.00	(92,845.00)
5 - Services	330,738.00	306,011.22	24,726.78
1732 - School Safety and Violence Prevention (Formerly 4221)	330,738.00	306,011.22	24,726.78
1 - Certificated Salaries	15,000.00	11,512.97	3,487.03
3 - Employee Benefits	2,952.00	1,512.57	1,439.43
1742 - PAR (Formerly 4271)	17,952.00	13,025.54	4,926.46
1 - Certificated Salaries	81,578.00	93,842.66	(12,264.66)
3 - Employee Benefits	35,743.00	36,562.64	(819.64)
4 - Books and Supplies	700.00	465.13	234.87
5 - Services	4,300.00	2,174.37	2,125.63
1837 - Gifted and Talented Education (Formerly 4255)	122,321.00	133,044.80	(10,723.80)
5 - Services	10,000.00	18,307.47	(8,307.47)
2104 - M-CAP Loan Program	10,000.00	18,307.47	(8,307.47)
5 - Services	225,779.00	225,779.00	0.00
2803 - Student Assist Gudnc/Counselng	225,779.00	225,779.00	0.00
1 - Certificated Salaries	159,642.00	164,707.32	(5,065.32)
3 - Employee Benefits	82,723.00	60,086.31	22,636.69
5 - Services	1,500.00	746.84	753.16
2900 - Home & Hospital	243,865.00	225,540.47	18,324.53
1 - Certificated Salaries	1,226,452.00	1,035,717.32	190,734.68
2 - Classified Salaries	34,264.00	34,164.00	100.00
3 - Employee Benefits	592,918.00	448,517.39	144,400.61
4 - Books and Supplies	42,750.00	43,991.80	(1,241.80)
5 - Services	401,700.00	386,056.87	15,643.13
2903 - Psychological Services	2,298,084.00	1,948,447.38	349,636.62
1 - Certificated Salaries	1,974,820.00	1,070,663.35	904,156.65
3 - Employee Benefits	935,122.00	442,130.16	492,991.84
4 - Books and Supplies	1,000.00	376.73	623.27
5 - Services	1,500.00	1,541,584.35	(1,540,084.35)
2904 - Speech & Language Specialist Services	2,912,442.00	3,054,754.59	(142,312.59)
1 - Certificated Salaries	539,052.00	511,993.69	27,058.31
2 - Classified Salaries	417,038.00	410,768.21	6,269.79
3 - Employee Benefits	828,421.00	789,642.37	38,778.63
4 - Books and Supplies	7,000.00	7,836.38	(836.38)
5 - Services	131,000.00	127,247.06	3,752.94
2906 - Health Services	1,922,511.00	1,847,487.71	75,023.29
2 - Classified Salaries	26,880.00	27,191.60	(311.60)
3 - Employee Benefits	139,176.00	142,187.97	(3,011.97)
4 - Books and Supplies	3,550.00	7,140.34	(3,590.34)

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**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
5 - Services	36,491.00	39,818.79	(3,327.79)
7000 - Board of Trustees	206,097.00	216,338.70	(10,241.70)
1 - Certificated Salaries	214,991.00	192,600.00	22,391.00
2 - Classified Salaries	71,350.00	71,450.16	(100.16)
3 - Employee Benefits	110,834.00	103,079.06	7,754.94
4 - Books and Supplies	3,400.00	4,169.22	(769.22)
5 - Services	27,451.00	38,760.14	(11,309.14)
7001 - Superintendent	428,026.00	410,058.58	17,967.42
5 - Services	560,000.00	550,347.58	9,652.42
7005 - District Legal	560,000.00	550,347.58	9,652.42
1 - Certificated Salaries	177,217.00	171,218.04	5,998.96
2 - Classified Salaries	49,180.00	49,179.96	0.04
3 - Employee Benefits	78,055.00	71,930.21	6,124.79
4 - Books and Supplies	7,500.00	5,309.65	2,190.35
5 - Services	9,412.00	7,811.62	1,600.38
7100 - Asst. Superintendent Elementary/Support Services	321,364.00	305,449.48	15,914.52
1 - Certificated Salaries	124,034.00	130,986.84	(6,952.84)
2 - Classified Salaries	51,589.00	51,588.96	0.04
3 - Employee Benefits	86,937.00	69,137.04	17,799.96
4 - Books and Supplies	6,650.00	4,470.95	2,179.05
5 - Services	10,262.00	7,796.15	2,465.85
7101 - Asst. Superintendent Secondary/Education Services	279,472.00	263,979.94	15,492.06
2 - Classified Salaries	42,925.00	43,107.96	(182.96)
3 - Employee Benefits	26,271.00	25,555.45	715.55
7106 - District Translator	69,196.00	68,663.41	532.59
1 - Certificated Salaries	269,871.00	265,341.12	4,529.88
2 - Classified Salaries	102,522.00	102,610.91	(88.91)
3 - Employee Benefits	158,306.00	132,520.12	25,785.88
4 - Books and Supplies	5,217.00	3,990.51	1,226.49
5 - Services	11,612.00	7,860.24	3,751.76
7120 - Curriculum and Instruction	547,528.00	512,322.90	35,205.10
2 - Classified Salaries	66,185.00	67,110.39	(925.39)
3 - Employee Benefits	47,487.00	48,072.76	(585.76)
4 - Books and Supplies	3,167.00	3,411.80	(244.80)
5 - Services	4,840.00	5,299.78	(459.78)
7122 - Program Evaluation	121,679.00	123,894.73	(2,215.73)
2 - Classified Salaries	25,911.00	20,856.48	5,054.52
3 - Employee Benefits	23,575.00	20,463.46	3,111.54
4 - Books and Supplies	10,164.00	1,227.61	8,936.39
5 - Services	26,350.00	25,420.66	929.34
7123 - Program Evaluation - Testing	86,000.00	67,968.21	18,031.79
1 - Certificated Salaries	94,565.00	93,440.64	1,124.36
2 - Classified Salaries	184,957.00	188,889.61	(3,932.61)
3 - Employee Benefits	192,349.00	193,016.69	(667.69)
4 - Books and Supplies	3,050.00	602.79	2,447.21
5 - Services	9,950.00	12,202.52	(2,252.52)
7130 - Student Services	484,871.00	488,152.25	(3,281.25)
2 - Classified Salaries	2,000.00	486.00	1,514.00
3 - Employee Benefits	284.00	56.68	227.32
4 - Books and Supplies	12,716.00	13,625.18	(909.18)
5 - Services	107,500.00	107,870.70	(370.70)
7131 - Student Services Programs	122,500.00	122,038.56	461.44
1 - Certificated Salaries	274,742.00	268,124.92	6,617.08
2 - Classified Salaries	356,940.00	341,688.58	15,251.42
3 - Employee Benefits	356,583.00	329,585.71	26,997.29
4 - Books and Supplies	5,634.00	8,500.99	(2,866.99)
5 - Services	42,280.00	42,342.44	(62.44)
7200 - Personnel Services	1,036,179.00	990,242.64	45,936.36

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
2 - Classified Salaries	5,000.00	0.00	5,000.00
3 - Employee Benefits	697.00	0.00	697.00
5 - Services	70,000.00	62,599.00	7,401.00
7203 - Personnel Services - Fingerprinting	75,697.00	62,599.00	13,098.00
2 - Classified Salaries	276,955.00	267,384.96	9,570.04
3 - Employee Benefits	207,280.00	196,218.50	11,061.50
4 - Books and Supplies	17,234.00	9,681.36	7,552.64
5 - Services	20,309.00	13,971.25	6,337.75
7204 - Personnel Commission	521,778.00	487,256.07	34,521.93
2 - Classified Salaries	84,024.00	0.00	84,024.00
3 - Employee Benefits	48,243.00	1,541.80	46,701.20
4 - Books and Supplies	20,000.00	55,924.38	(35,924.38)
5 - Services	1,497,132.00	787,407.96	709,724.04
7 - Other Outgo	0.00	92,367.50	(92,367.50)
7206 - District Wide Support	1,649,399.00	937,241.64	712,157.36
2 - Classified Salaries	1,171,844.00	1,212,563.83	(40,719.83)
3 - Employee Benefits	775,424.00	723,262.40	52,161.60
4 - Books and Supplies	20,500.00	18,574.79	1,925.21
5 - Services	1,176,649.00	1,098,037.47	78,611.53
7300 - Business Services	3,144,417.00	3,052,438.49	91,978.51
4 - Books and Supplies	12,300.00	11,517.72	782.28
5 - Services	1,251,950.00	1,173,257.69	78,692.31
7301 - Insurance	1,264,250.00	1,184,775.41	79,474.59
5 - Services	20,000.00	15,030.00	4,970.00
7302 - District EE Health Services	20,000.00	15,030.00	4,970.00
4 - Books and Supplies	1,500.00	0.00	1,500.00
5 - Services	28,500.00	12,500.00	16,000.00
7303 - District Safety & Training	30,000.00	12,500.00	17,500.00
5 - Services	56,000.00	50,000.00	6,000.00
7304 - Chemical Removal	56,000.00	50,000.00	6,000.00
2 - Classified Salaries	129,316.00	129,315.60	0.40
3 - Employee Benefits	85,538.00	82,711.77	2,826.23
5 - Services	1,500.00	0.00	1,500.00
7308 - Benefits	216,354.00	212,027.37	4,326.63
5 - Services	220,700.00	187,812.56	32,887.44
7309 - Risk & Safety Management	220,700.00	187,812.56	32,887.44
2 - Classified Salaries	57,156.00	56,702.00	454.00
3 - Employee Benefits	31,080.00	30,024.09	1,055.91
4 - Books and Supplies	1,000.00	0.00	1,000.00
5 - Services	6,700.00	5,525.75	1,174.25
7310 - Workers Comp	95,936.00	92,251.84	3,684.16
1 - Certificated Salaries	0.00	650.63	(650.63)
3 - Employee Benefits	0.00	56.18	(56.18)
4 - Books and Supplies	0.00	8,595.73	(8,595.73)
5 - Services	0.00	30.00	(30.00)
7311 - Business Services Acct	0.00	9,332.54	(9,332.54)
2 - Classified Salaries	31,179.00	32,009.80	(830.80)
3 - Employee Benefits	22,278.00	21,900.01	377.99
4 - Books and Supplies	72,854.00	22,678.23	50,175.77
5 - Services	(42,554.00)	(52,998.94)	10,444.94
7400 - Print Shop	83,757.00	23,589.10	60,167.90
2 - Classified Salaries	319,859.00	320,478.03	(619.03)
3 - Employee Benefits	270,177.00	259,160.99	11,016.01
4 - Books and Supplies	13,700.00	17,411.19	(3,711.19)
5 - Services	13,900.00	14,011.45	(111.45)
7401 - Purchasing	617,636.00	611,061.66	6,574.34
2 - Classified Salaries	32,922.00	32,922.00	0.00

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**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

General Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
3 - Employee Benefits	40,673.00	39,288.50	1,384.50
4 - Books and Supplies	1,500.00	1,000.00	500.00
5 - Services	15,000.00	8,640.82	6,359.18
7402 - Mailroom	90,095.00	81,851.32	8,243.68
4 - Books and Supplies	15,400.00	2,740.54	12,659.46
5 - Services	(15,400.00)	(440.45)	(14,959.55)
7403 - Dist Office Copiers	0.00	2,300.09	(2,300.09)
1 - Certificated Salaries	120,802.00	126,302.84	(5,500.84)
2 - Classified Salaries	717,756.00	756,405.64	(38,649.64)
3 - Employee Benefits	512,543.00	524,052.65	(11,509.65)
4 - Books and Supplies	15,425.00	65,599.45	(50,174.45)
5 - Services	35,259.00	(25,056.24)	60,315.24
7600 - Technology Services	1,401,785.00	1,447,304.34	(45,519.34)
5 - Services	525,397.00	566,368.56	(40,971.56)
7601 - Lottery Unrestricted	525,397.00	566,368.56	(40,971.56)
2 - Classified Salaries	6,000.00	1,316.40	4,683.60
3 - Employee Benefits	2,039.00	289.44	1,749.56
4 - Books and Supplies	8,561.00	10,437.74	(1,876.74)
5 - Services	123,400.00	118,953.96	4,446.04
7699 - Technology- Student Information System	140,000.00	130,997.54	9,002.46
2 - Classified Salaries	159,108.00	148,450.28	10,657.72
3 - Employee Benefits	131,276.00	114,290.20	16,985.80
4 - Books and Supplies	9,308.00	7,093.10	2,214.90
5 - Services	23,230.00	13,641.80	9,588.20
7701 - Construction/Govt. Relations	322,922.00	283,475.38	39,446.62
2 - Classified Salaries	2,582,256.00	2,659,624.27	(77,368.27)
3 - Employee Benefits	2,359,219.00	2,233,719.07	125,499.93
4 - Books and Supplies	340,000.00	355,499.25	(15,499.25)
5 - Services	32,500.00	30,434.13	2,065.87
7811 - Custodial Services	5,313,975.00	5,279,276.72	34,698.28
2 - Classified Salaries	417,041.00	404,597.17	12,443.83
3 - Employee Benefits	362,185.00	319,356.55	42,828.45
4 - Books and Supplies	91,000.00	65,210.11	25,789.89
5 - Services	5,000.00	8,457.81	(3,457.81)
7812 - Grounds	875,226.00	797,621.64	77,604.36
3 - Employee Benefits	11,480.00	7,711.25	3,768.75
5 - Services	3,355,400.00	3,277,337.12	78,062.88
7814 - Utilities	3,366,880.00	3,285,048.37	81,831.63
2 - Classified Salaries	100,000.00	59,073.05	40,926.95
3 - Employee Benefits	23,912.00	7,584.64	16,327.36
5 - Services	0.00	827.93	(827.93)
7815 - Crossing Guards	123,912.00	67,485.62	56,426.38
5 - Services	0.00	(1,080.00)	1,080.00
7816 - Facility Use	0.00	(1,080.00)	1,080.00
4 - Books and Supplies	12,000.00	0.00	12,000.00
5 - Services	8,000.00	450.68	7,549.32
7817 - Mello Center	20,000.00	450.68	19,549.32
7 - Other Outgo	(3,002,105.00)	(2,967,308.53)	(34,796.47)
7900 - Indirects/Contributions	(3,002,105.00)	(2,967,308.53)	(34,796.47)
4 - Books and Supplies	0.00	(5,476.99)	5,476.99
7910 - STORES	0.00	(5,476.99)	5,476.99
5 - Services	0.00	30.00	(30.00)
7911 - Purchasing Quotes Clearing	0.00	30.00	(30.00)
Expense	133,970,806.00	121,200,428.63	12,770,377.37
01 - General Fund	783,127.00	6,743,264.15	(5,960,137.15)

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**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

Transportation

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
8 - Revenue	6,276,272.00	4,192,630.14	2,083,641.86
7500 - Transportation - Regular	6,276,272.00	4,192,630.14	2,083,641.86
8 - Revenue	3,251,016.00	3,340,882.82	(89,866.82)
7501 - Transportation - Special Education	3,251,016.00	3,340,882.82	(89,866.82)
Income	9,527,288.00	7,533,512.96	1,993,775.04
2 - Classified Salaries	2,150,521.00	2,016,953.26	133,567.74
3 - Employee Benefits	1,907,583.00	1,750,551.62	157,031.38
4 - Books and Supplies	696,000.00	770,042.56	(74,042.56)
5 - Services	(431,382.00)	(810,912.28)	379,530.28
6 - Capital Outlay	1,500,000.00	12,445.24	1,487,554.76
7 - Other Outgo	453,550.00	453,549.74	0.26
7500 - Transportation - Regular	6,276,272.00	4,192,630.14	2,083,641.86
2 - Classified Salaries	1,350,510.00	1,240,369.14	110,140.86
3 - Employee Benefits	1,278,139.00	1,074,420.00	203,719.00
4 - Books and Supplies	267,000.00	631,085.83	(364,085.83)
5 - Services	192,600.00	232,241.46	(39,641.46)
7 - Other Outgo	162,767.00	162,766.39	0.61
7501 - Transportation - Special Education	3,251,016.00	3,340,882.82	(89,866.82)
Expense	9,527,288.00	7,533,512.96	1,993,775.04
01 - General Fund	0.00	0.00	(0.00)

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 UNRESTRICTED PROGRAM COMPARISON BY OBJECT**

Community Day School

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
8 - Revenue	771,322.00	738,919.07	32,402.93
1212 - New School - CDS	771,322.00	738,919.07	32,402.93
Income	771,322.00	738,919.07	32,402.93
1 - Certificated Salaries	346,075.00	355,843.56	(9,768.56)
2 - Classified Salaries	77,157.00	76,787.61	369.39
3 - Employee Benefits	268,107.00	233,204.38	34,902.62
4 - Books and Supplies	17,422.00	10,557.08	6,864.92
5 - Services	62,561.00	62,526.44	34.56
1212 - New School - CDS	771,322.00	738,919.07	32,402.93
Expense	771,322.00	738,919.07	32,402.93
01 - General Fund	0.00	0.00	(0.00)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
Special Education

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
2006 - Spec Ed Infant	526,002.00	526,002.00	0.00
2103 - Spec Ed All Other Unspecified Serv	32,007,777.00	30,991,695.21	1,016,081.79
2110 - Spec Ed Mental Health Services SB114	1,155,173.00	1,155,173.00	0.00
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	3,572,599.00	3,522,294.00	50,305.00
4116 - SP Ed Preschool Entitlement Non Ris	170,528.00	170,528.00	0.00
4119 - Special Ed-IDEA Preschool Local Entitlement	369,662.00	369,662.00	0.00
4121 - Spec Ed IDEA Federal Mental Health Services	223,243.00	226,119.00	(2,876.00)
4131 - Special Ed-IDEA Preschool Staff Development	1,000.00	2,146.00	(1,146.00)
4137 - Special Ed-IDEA Early Intervention Grant	246,523.00	246,523.00	0.00
4139 - Special ED-IDEA Transitional Partnership Program	237,307.00	231,522.66	5,784.34
4222 - Spec Ed-Project Workability	230,021.00	230,021.00	0.00
Income	38,739,835.00	37,671,685.87	1,068,149.13
2000 - Spec Ed Severe 5-22	9,377,252.00	9,005,694.37	371,557.63
2003 - Spec Ed Non-Severe 5-22	13,249,644.00	12,594,459.40	655,184.60
2006 - Spec Ed Infant	526,002.00	526,002.00	(0.00)
2009 - Spec Ed Regionalized Services	362,522.00	295,801.92	66,720.08
2100 - Spec Ed Preschool	1,358,601.00	1,242,205.50	116,395.50
2101 - Spec Ed Summer School	468,801.00	552,814.12	(84,013.12)
2102 - Spec Ed Low Incidence	72,000.00	100,938.11	(28,938.11)
2103 - Spec Ed All Other Unspecified Serv	4,473,957.00	4,665,435.27	(191,478.27)
2106 - Spec Ed NPS/LCI	2,645,000.00	2,534,346.52	110,653.48
2110 - Spec Ed Mental Health Services SB114	1,231,878.00	773,398.34	458,479.66
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	3,572,599.00	3,522,294.00	50,305.00
4116 - SP Ed Preschool Entitlement Non Ris	170,528.00	170,528.00	0.00
4119 - Special Ed-IDEA Preschool Local Entitlement	369,659.00	369,662.00	(3.00)
4121 - Spec Ed IDEA Federal Mental Health Services	223,243.00	226,119.00	(2,876.00)
4131 - Special Ed-IDEA Preschool Staff Development	1,000.00	2,146.00	(1,146.00)
4137 - Special Ed-IDEA Early Intervention Grant	246,523.00	246,523.00	0.00
4139 - Special ED-IDEA Transitional Partnership Program	237,307.00	231,522.66	5,784.34
4222 - Spec Ed-Project Workability	230,021.00	230,021.00	0.00
Expense	38,816,537.00	37,289,911.21	1,526,625.79
01 - General Fund	(76,702.00)	381,774.66	(458,476.66)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
 Federal Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
4110 - SIG Cohort 2 Grant	0.00	2,947,780.35	(2,947,780.35)
4123 - MAA Funding	341,734.00	270,691.43	71,042.57
4124 - LEA Funding	658,323.00	364,073.14	294,249.86
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	168,726.00	160,348.67	8,377.33
4153 - Title III LEP	872,347.00	933,997.21	(61,650.21)
4158 - Title II B California Math & Science Program	0.00	4,867.40	(4,867.40)
4159 - Title II Teacher Quality	822,748.00	840,959.96	(18,211.96)
4173 - Title I Migrant Ed School Readiness Program	309,144.00	351,482.60	(42,338.60)
4175 - Title I Migrant Ed (Admin)	3,042,532.00	3,472,525.08	(429,993.08)
4184 - Title I Migrant Ed Summer School	345,028.00	6,346.03	338,681.97
4186 - Title I Migrant Ed Even Start	0.00	96,268.81	(96,268.81)
4199 - IASA Title I	5,152,896.00	4,802,596.77	350,299.23
4311 - 21st Century CORE C8	1,748,936.00	1,843,285.02	(94,349.02)
4312 - 21st Century Direct Access C8	300,000.00	316,062.51	(16,062.51)
4313 - 21st Century Fam Literacy C8	240,000.00	279,130.67	(39,130.67)
4314 - 21st Century ASSET CORE C8	500,000.00	490,161.45	9,838.55
4315 - 21st Century ASSET Direct Access C8	50,000.00	47,657.53	2,342.47
4316 - 21st Century ASSET Fam Literacy C8	40,000.00	46,657.96	(6,657.96)
4333 - 21st Century CORE Mid Schl C7	597,000.00	591,560.04	5,439.96
Income	15,189,414.00	17,866,452.63	(2,677,038.63)
4110 - SIG Cohort 2 Grant	0.00	2,947,780.35	(2,947,780.35)
4123 - MAA Funding	341,734.00	270,691.43	71,042.57
4124 - LEA Funding	787,889.00	799,538.14	(11,649.14)
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	168,726.00	160,348.67	8,377.33
4153 - Title III LEP	872,347.00	933,997.21	(61,650.21)
4158 - Title II B California Math & Science Program	0.00	4,867.40	(4,867.40)
4159 - Title II Teacher Quality	822,748.00	840,959.96	(18,211.96)
4173 - Title I Migrant Ed School Readiness Program	309,144.00	352,492.25	(43,348.25)
4175 - Title I Migrant Ed (Admin)	528,903.00	736,339.22	(207,436.22)
4176 - Title I Migrant Ed Student Data	426,607.00	448,621.50	(22,014.50)
4177 - Title I Migrant Ed OSY	200,131.00	157,842.27	42,288.73
4178 - Title I Migrant Ed Health Services	12,575.00	10,660.63	1,914.37
4179 - Title I Migrant Ed Parent Conf	221,858.00	87,914.97	133,943.03
4180 - Title I Migrant Ed Staff Development	125,764.00	102,680.30	23,083.70
4181 - Title I Migrant Ed Instructional	1,359,863.00	1,619,175.17	(259,312.17)
4182 - Title I Migrant Ed PUPILS	152,288.00	3,728.41	148,559.59
4183 - Title I Migrant Ed OWE	14,543.00	33,439.80	(18,896.80)
4184 - Title I Migrant Ed Summer School	345,028.00	277,459.19	67,568.81
4186 - Title I Migrant Ed Even Start	0.00	96,268.81	(96,268.81)
4189 - Title I Homeless Education	88,314.00	90,307.00	(1,993.00)
4190 - Title I Professional Development	504,649.00	430,137.41	74,511.59
4191 - Title I Transportation	252,325.00	252,325.00	0.00
4192 - Title I Supplemental Services	756,974.00	771,551.93	(14,577.93)
4196 - Title I Parent Involvement	50,465.00	38,439.91	12,025.09
4197 - Title I Childrens Centers	25,000.00	25,000.00	0.00
4198 - Title I Site PD-10% set Aside	271,053.00	205,019.47	66,033.53
4199 - IASA Title I	3,204,116.00	2,989,816.05	214,299.95
4311 - 21st Century CORE C8	1,748,936.00	1,843,285.02	(94,349.02)
4312 - 21st Century Direct Access C8	300,000.00	316,062.51	(16,062.51)
4313 - 21st Century Fam Literacy C8	240,000.00	279,130.67	(39,130.67)
4314 - 21st Century ASSET CORE C8	500,000.00	490,161.45	9,838.55
4315 - 21st Century ASSET Direct Access C8	50,000.00	47,657.53	2,342.47
4316 - 21st Century ASSET Fam Literacy C8	40,000.00	46,657.96	(6,657.96)
4333 - 21st Century CORE Mid Schl C7	597,000.00	591,560.04	5,439.96
Expense	15,318,980.00	18,301,917.63	(2,982,937.63)
01 - General Fund	(129,566.00)	(435,465.00)	305,899.00

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
 State Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
4241 - Agricultural Vocational Education	5,616.00	5,616.00	0.00
4257 - ECHO Teachers Partnership	62,820.00	55,322.36	7,497.64
4258 - Engineering Partnership	62,820.00	54,147.33	8,672.67
4259 - Art Partnership	62,820.00	61,936.39	883.61
4260 - Video Partnership	71,280.00	82,753.33	(11,473.33)
4262 - Business Partnership Supplemental	0.00	561.80	(561.80)
4264 - Business Partnership Academy	71,280.00	69,741.12	1,538.88
4265 - Quality Education Investment Act	0.00	1,717,051.79	(1,717,051.79)
4290 - Health Careers Academy	71,280.00	62,460.54	8,819.46
4291 - Environmental Science & Natural Resources Partnership	62,820.00	61,678.43	1,141.57
4328 - ASES EZ	4,396,564.00	4,396,564.00	0.00
7602 - Lottery Instructional Materials	617,032.00	716,349.97	(99,317.97)
Income	5,484,332.00	7,284,183.06	(1,799,851.06)
4239 - Common Core Standards Implementation Grant	0.00	1,676,245.09	(1,676,245.09)
4241 - Agricultural Vocational Education	5,616.00	5,616.00	0.00
4257 - ECHO Teachers Partnership	62,820.00	55,322.36	7,497.64
4258 - Engineering Partnership	62,820.00	54,147.33	8,672.67
4259 - Art Partnership	62,820.00	61,936.39	883.61
4260 - Video Partnership	71,280.00	82,753.33	(11,473.33)
4262 - Business Partnership Supplemental	0.00	561.80	(561.80)
4264 - Business Partnership Academy	71,280.00	69,741.12	1,538.88
4265 - Quality Education Investment Act	0.00	1,890,613.91	(1,890,613.91)
4290 - Health Careers Academy	71,280.00	62,460.54	8,819.46
4291 - Environmental Science & Natural Resources Partnership	62,820.00	61,678.43	1,141.57
4328 - ASES EZ	4,396,564.00	4,396,564.00	0.00
7602 - Lottery Instructional Materials	617,032.00	513,123.88	103,908.12
Expense	5,484,332.00	8,930,764.18	(3,446,432.18)
01 - General Fund	0.00	(1,646,581.12)	1,646,581.12

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET

14-15/15-16 RESTRICTED PROGRAM COMPARISON

Local Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
4392 - SNAP ED GRANT	60,000.00	67,608.13	(7,608.13)
4399 - Pajaro Valley Community Health/Trust	0.00	15,818.98	(15,818.98)
4409 - Santa Cruz Co Covered California Grant	0.00	16,491.76	(16,491.76)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	75.52	(75.52)
4412 - Santa Cruz Co. Healthy Start	20,026.00	19,981.00	45.00
4413 - Pajaro Valley Health Trust	0.00	10,423.80	(10,423.80)
4417 - SE Student Store (MARINER MOCHA)	0.00	18,819.94	(18,819.94)
4428 - BATA Donations	0.00	250.00	(250.00)
4435 - Women In Philanthropy	0.00	12,739.95	(12,739.95)
4436 - Schools Plus	0.00	97.32	(97.32)
4437 - Fredericksen Green Foundation Fund	0.00	8,830.59	(8,830.59)
4438 - Cotsen Family Foundation	104,810.00	100,201.18	4,608.82
4439 - Borina Foundation-Mock Trial Program	0.00	475.00	(475.00)
4440 - SPECTRA	0.00	6,086.86	(6,086.86)
4442 - USTCF	0.00	70,000.00	(70,000.00)
4444 - Monterey Bay Clean Bus Prgm	0.00	165,000.00	(165,000.00)
4452 - CSIS Ca School Info System	0.00	0.00	0.00
4455 - Education Technology K-12 Voucher	0.00	22,634.14	(22,634.14)
4456 - Parking	0.00	10,556.69	(10,556.69)
4457 - Master Teacher Pass Thru University Stipend	0.00	600.00	(600.00)
4459 - Book Replacement	0.00	17,905.38	(17,905.38)
4461 - San Jose State Master Teacher Stipends	0.00	446.86	(446.86)
4468 - Wharf to Wharf	0.00	619.50	(619.50)
4474 - Athletics Donations & Fundraising	0.00	53,320.22	(53,320.22)
4475 - School Donations & Fundraisers	0.00	500,106.21	(500,106.21)
4482 - UCSC Mini Grants	0.00	37,059.66	(37,059.66)
4483 - UCSC New Teacher Center	189,447.00	189,835.64	(388.64)
4485 - First Five Santa Cruz Co TOL	0.00	48,315.67	(48,315.67)
4487 - COE New Teacher Project	685,834.00	676,388.47	9,445.53
4489 - SCCOE - ROP	14,819.00	20,984.67	(6,165.67)
4494 - WHS Health Academy	0.00	1,428.51	(1,428.51)
4495 - First Five Monterey County	88,266.00	95,940.00	(7,674.00)
Income	1,163,202.00	2,189,041.65	(1,025,839.65)
4392 - SNAP ED GRANT	60,000.00	67,608.13	(7,608.13)
4399 - Pajaro Valley Community Health/Trust	0.00	15,818.98	(15,818.98)
4409 - Santa Cruz Co Covered California Grant	0.00	16,491.76	(16,491.76)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	75.52	(75.52)
4412 - Santa Cruz Co. Healthy Start	20,026.00	19,981.00	45.00
4413 - Pajaro Valley Health Trust	0.00	10,423.80	(10,423.80)
4417 - SE Student Store (MARINER MOCHA)	0.00	18,819.94	(18,819.94)
4428 - BATA Donations	0.00	250.00	(250.00)
4435 - Women In Philanthropy	0.00	12,739.95	(12,739.95)
4436 - Schools Plus	0.00	97.32	(97.32)
4437 - Fredericksen Green Foundation Fund	0.00	8,830.59	(8,830.59)
4438 - Cotsen Family Foundation	104,810.00	100,201.18	4,608.82
4439 - Borina Foundation-Mock Trial Program	0.00	475.00	(475.00)
4440 - SPECTRA	0.00	6,086.86	(6,086.86)
4442 - USTCF	0.00	70,000.00	(70,000.00)
4444 - Monterey Bay Clean Bus Prgm	0.00	165,000.00	(165,000.00)
4454 - Santa Cruz COE Grant	0.00	0.00	(0.00)
4455 - Education Technology K-12 Voucher	0.00	22,634.14	(22,634.14)
4456 - Parking	0.00	10,556.69	(10,556.69)
4457 - Master Teacher Pass Thru University Stipend	0.00	600.00	(600.00)
4459 - Book Replacement	0.00	17,905.38	(17,905.38)
4461 - San Jose State Master Teacher Stipends	0.00	446.86	(446.86)
4468 - Wharf to Wharf	0.00	619.50	(619.50)
4474 - Athletics Donations & Fundraising	0.00	53,320.22	(53,320.22)
4475 - School Donations & Fundraisers	0.00	498,993.30	(498,993.30)
4482 - UCSC Mini Grants	0.00	37,059.66	(37,059.66)
4483 - UCSC New Teacher Center	189,447.00	189,835.64	(388.64)
4485 - First Five Santa Cruz Co TOL	0.00	48,315.67	(48,315.67)
4487 - COE New Teacher Project	685,834.00	676,388.47	9,445.53
4489 - SCCOE - ROP	14,819.00	20,984.67	(6,165.67)
4494 - WHS Health Academy	0.00	1,428.51	(1,428.51)
4495 - First Five Monterey County	88,266.00	95,940.00	(7,674.00)
Expense	1,163,202.00	2,187,928.74	(1,024,726.74)
01 - General Fund	0.00	1,112.91	(1,112.91)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
 Restricted Maintenance

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
7800 - Restricted Maintenance	222,827.00	191,136.11	31,690.89
7810 - Maintenance	3,889,179.00	3,199,606.56	689,572.44
7813 - Maintenance for Phones	161,222.00	131,754.99	29,467.01
7819 - Infrastructure	900,000.00	926,566.39	(26,566.39)
7823 - Maintenance Assistance Restricted	202,299.00	186,604.08	15,694.92
7824 - Underground Utility Serv Restricted	84,788.00	80,263.53	4,524.47
7825 - Custodial Building Maint Restricted	638,374.00	651,176.54	(12,802.54)
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	72,969.00	(2,969.00)
7827 - Energy Education	166,311.00	156,397.87	9,913.13
Income	6,335,000.00	5,596,475.07	738,524.93
7800 - Restricted Maintenance	207,766.00	191,136.11	16,629.89
7810 - Maintenance	3,636,338.00	3,199,606.56	436,731.44
7813 - Maintenance for Phones	161,222.00	131,754.99	29,467.01
7819 - Infrastructure	900,000.00	926,566.39	(26,566.39)
7823 - Maintenance Assistance Restricted	202,299.00	186,604.08	15,694.92
7824 - Underground Utility Serv Restricted	83,610.00	80,263.53	3,346.47
7825 - Custodial Building Maint Restricted	638,931.00	651,176.54	(12,245.54)
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	72,969.00	(2,969.00)
7827 - Energy Education	166,311.00	156,397.87	9,913.13
Expense	6,066,477.00	5,596,475.07	470,001.93
01 - General Fund	268,523.00	0.00	268,523.00

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
 Bond Endowment Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
06 - Bond Endowment Fund			
0000 - Undesignated	15,000.00	16,584.87	(1,584.87)
Income	15,000.00	16,584.87	(1,584.87)
0000 - Undesignated	1,121,894.00	0.00	1,121,894.00
8900 - Computer	0.00	133,784.03	(133,784.03)
8901 - Peripheral	0.00	14,325.00	(14,325.00)
8902 - Tablet	0.00	6,672.76	(6,672.76)
8903 - Software	0.00	22,993.90	(22,993.90)
8904 - Technical Services	0.00	46,698.48	(46,698.48)
8905 - Computer Accessories	0.00	33,036.92	(33,036.92)
8950 - Carpet	0.00	438,195.89	(438,195.89)
8998 - Technology Endowment	128,106.00	119,467.84	8,638.16
Expense	1,250,000.00	815,174.82	434,825.18
06 - Bond Endowment Fund	(1,235,000.00)	(798,589.95)	(436,410.05)

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT**

Special Education

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
8 - Revenue	526,002.00	526,002.00	0.00
2006 - Spec Ed Infant	526,002.00	526,002.00	0.00
8 - Revenue	32,007,777.00	30,991,695.21	1,016,081.79
2103 - Spec Ed All Other Unspecified Serv	32,007,777.00	30,991,695.21	1,016,081.79
8 - Revenue	1,155,173.00	1,155,173.00	0.00
2110 - Spec Ed Mental Health Services SB114	1,155,173.00	1,155,173.00	0.00
8 - Revenue	3,572,599.00	3,522,294.00	50,305.00
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	3,572,599.00	3,522,294.00	50,305.00
8 - Revenue	170,528.00	170,528.00	0.00
4116 - SP Ed Preschool Entitlement Non Ris	170,528.00	170,528.00	0.00
8 - Revenue	369,662.00	369,662.00	0.00
4119 - Special Ed-IDEA Preschool Local Entitlement	369,662.00	369,662.00	0.00
8 - Revenue	223,243.00	226,119.00	(2,876.00)
4121 - Spec Ed IDEA Federal Mental Health Services	223,243.00	226,119.00	(2,876.00)
8 - Revenue	1,000.00	2,146.00	(1,146.00)
4131 - Special Ed-IDEA Preschool Staff Development	1,000.00	2,146.00	(1,146.00)
8 - Revenue	246,523.00	246,523.00	0.00
4137 - Special Ed-IDEA Early Intervention Grant	246,523.00	246,523.00	0.00
8 - Revenue	237,307.00	231,522.66	5,784.34
4139 - Special ED-IDEA Transitional Partnership Program	237,307.00	231,522.66	5,784.34
8 - Revenue	230,021.00	230,021.00	0.00
4222 - Spec Ed-Project Workability	230,021.00	230,021.00	0.00
Income	38,739,835.00	37,671,685.87	1,068,149.13
1 - Certificated Salaries	1,949,361.00	1,887,718.13	61,642.87
2 - Classified Salaries	2,998,866.00	2,993,872.32	4,993.68
3 - Employee Benefits	4,393,798.00	4,066,586.92	327,211.08
5 - Services	35,227.00	57,517.00	(22,290.00)
2000 - Spec Ed Severe 5-22	9,377,252.00	9,005,694.37	371,557.63
1 - Certificated Salaries	5,469,357.00	5,173,529.89	295,827.11
2 - Classified Salaries	2,105,904.00	1,996,107.06	109,796.94
3 - Employee Benefits	5,674,383.00	5,285,558.45	388,824.55
5 - Services	0.00	139,264.00	(139,264.00)
2003 - Spec Ed Non-Severe 5-22	13,249,644.00	12,594,459.40	655,184.60
1 - Certificated Salaries	179,464.00	181,796.45	(2,332.45)
2 - Classified Salaries	110,843.00	110,375.76	467.24
3 - Employee Benefits	235,395.00	231,440.08	3,954.92
4 - Books and Supplies	0.00	1,264.29	(1,264.29)
5 - Services	300.00	1,125.42	(825.42)
2006 - Spec Ed Infant	526,002.00	526,002.00	(0.00)
1 - Certificated Salaries	206,550.00	166,223.28	40,326.72
3 - Employee Benefits	99,272.00	83,158.48	16,113.52
4 - Books and Supplies	14,950.00	7,717.25	7,232.75
5 - Services	41,750.00	38,702.91	3,047.09
2009 - Spec Ed Regionalized Services	362,522.00	295,801.92	66,720.08
1 - Certificated Salaries	459,162.00	467,560.78	(8,398.78)
2 - Classified Salaries	249,972.00	212,829.35	37,142.65
3 - Employee Benefits	626,922.00	557,555.06	69,366.94
4 - Books and Supplies	13,237.00	4,141.00	9,096.00
5 - Services	9,308.00	119.31	9,188.69
2100 - Spec Ed Preschool	1,358,601.00	1,242,205.50	116,395.50
1 - Certificated Salaries	135,500.00	154,056.70	(18,556.70)
2 - Classified Salaries	192,200.00	242,578.67	(50,378.67)

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT**

Special Education

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
3 - Employee Benefits	88,073.00	102,271.59	(14,198.59)
4 - Books and Supplies	1,178.00	236.36	941.64
5 - Services	51,850.00	53,670.80	(1,820.80)
2101 - Spec Ed Summer School	468,801.00	552,814.12	(84,013.12)
4 - Books and Supplies	57,200.00	93,355.85	(36,155.85)
5 - Services	14,800.00	7,582.26	7,217.74
2102 - Spec Ed Low Incidence	72,000.00	100,938.11	(28,938.11)
1 - Certificated Salaries	1,047,842.00	1,082,231.48	(34,389.48)
2 - Classified Salaries	528,659.00	464,787.50	63,871.50
3 - Employee Benefits	954,889.00	876,386.81	78,502.19
4 - Books and Supplies	118,150.00	54,944.05	63,205.95
5 - Services	670,067.00	1,153,797.43	(483,730.43)
7 - Other Outgo	1,154,350.00	1,033,288.00	121,062.00
2103 - Spec Ed All Other Unspecified Serv	4,473,957.00	4,665,435.27	(191,478.27)
5 - Services	2,645,000.00	2,534,346.52	110,653.48
2106 - Spec Ed NPS/LCI	2,645,000.00	2,534,346.52	110,653.48
1 - Certificated Salaries	47,526.00	0.00	47,526.00
2 - Classified Salaries	310,840.00	228,053.12	82,786.88
3 - Employee Benefits	235,542.00	151,101.66	84,440.34
4 - Books and Supplies	9,500.00	6,775.58	2,724.42
5 - Services	628,470.00	347,505.19	280,964.81
6 - Capital Outlay	0.00	39,962.79	(39,962.79)
2110 - Spec Ed Mental Health Services SB114	1,231,878.00	773,398.34	458,479.66
1 - Certificated Salaries	10,500.00	11,161.80	(661.80)
2 - Classified Salaries	1,574,805.00	1,575,207.01	(402.01)
3 - Employee Benefits	1,908,052.00	1,877,013.67	31,038.33
4 - Books and Supplies	32,871.00	36,515.47	(3,644.47)
5 - Services	46,371.00	22,396.05	23,974.95
4113 - SP Ed-IDEA Basic Grant Ent PL 101-476	3,572,599.00	3,522,294.00	50,305.00
2 - Classified Salaries	93,238.00	88,122.05	5,115.95
3 - Employee Benefits	69,348.00	77,104.66	(7,756.66)
4 - Books and Supplies	7,942.00	5,101.29	2,840.71
5 - Services	0.00	200.00	(200.00)
4116 - SP Ed Preschool Entitlement Non Ris	170,528.00	170,528.00	0.00
2 - Classified Salaries	146,116.00	155,413.84	(9,297.84)
3 - Employee Benefits	197,847.00	206,623.13	(8,776.13)
4 - Books and Supplies	25,696.00	320.00	25,376.00
5 - Services	0.00	7,305.03	(7,305.03)
4119 - Special Ed-IDEA Preschool Local Entitlement	369,659.00	369,662.00	(3.00)
2 - Classified Salaries	0.00	1,299.91	(1,299.91)
3 - Employee Benefits	0.00	1,576.09	(1,576.09)
5 - Services	223,243.00	223,243.00	0.00
4121 - Spec Ed IDEA Federal Mental Health Services	223,243.00	226,119.00	(2,876.00)
4 - Books and Supplies	0.00	52.57	(52.57)
5 - Services	1,000.00	2,093.43	(1,093.43)
4131 - Special Ed-IDEA Preschool Staff Development	1,000.00	2,146.00	(1,146.00)
1 - Certificated Salaries	101,802.00	135,332.17	(33,530.17)
2 - Classified Salaries	21,962.00	30,188.45	(8,226.45)
3 - Employee Benefits	78,661.00	71,423.57	7,237.43
4 - Books and Supplies	39,698.00	2,712.19	36,985.81
5 - Services	4,400.00	6,866.62	(2,466.62)
4137 - Special Ed-IDEA Early Intervention Grant	246,523.00	246,523.00	0.00
2 - Classified Salaries	122,588.00	120,891.69	1,696.31
3 - Employee Benefits	105,815.00	101,705.90	4,109.10
4 - Books and Supplies	150.00	100.00	50.00
5 - Services	2,050.00	2,120.13	(70.13)
7 - Other Outgo	6,704.00	6,704.94	(0.94)
4139 - Special ED-IDEA Transitional Partnership Program	237,307.00	231,522.66	5,784.34

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Special Education

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
2 - Classified Salaries	144,398.00	133,057.09	11,340.91
3 - Employee Benefits	69,388.00	82,161.60	(12,773.60)
4 - Books and Supplies	2,473.00	2,416.92	56.08
5 - Services	5,000.00	4,328.39	671.61
7 - Other Outgo	8,762.00	8,057.00	705.00
4222 - Spec Ed-Project Workability	230,021.00	230,021.00	(0.00)
Expense	38,816,537.00	37,289,911.21	1,526,625.79
01 - General Fund	(76,702.00)	381,774.66	(458,476.66)

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT**

Federal Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
8 - Revenue	0.00	2,947,780.35	(2,947,780.35)
4110 - SIG Cohort 2 Grant	0.00	2,947,780.35	(2,947,780.35)
8 - Revenue	341,734.00	270,691.43	71,042.57
4123 - MAA Funding	341,734.00	270,691.43	71,042.57
8 - Revenue	658,323.00	364,073.14	294,249.86
4124 - LEA Funding	658,323.00	364,073.14	294,249.86
8 - Revenue	168,726.00	160,348.67	8,377.33
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	168,726.00	160,348.67	8,377.33
8 - Revenue	872,347.00	933,997.21	(61,650.21)
4153 - Title III LEP	872,347.00	933,997.21	(61,650.21)
8 - Revenue	0.00	4,867.40	(4,867.40)
4158 - Title II B California Math & Science Program	0.00	4,867.40	(4,867.40)
8 - Revenue	822,748.00	840,959.96	(18,211.96)
4159 - Title II Teacher Quality	822,748.00	840,959.96	(18,211.96)
8 - Revenue	309,144.00	351,482.60	(42,338.60)
4173 - Title I Migrant Ed School Readiness Program	309,144.00	351,482.60	(42,338.60)
8 - Revenue	3,042,532.00	3,472,525.08	(429,993.08)
4175 - Title I Migrant Ed (Admin)	3,042,532.00	3,472,525.08	(429,993.08)
8 - Revenue	345,028.00	6,346.03	338,681.97
4184 - Title I Migrant Ed Summer School	345,028.00	6,346.03	338,681.97
8 - Revenue	0.00	96,268.81	(96,268.81)
4186 - Title I Migrant Ed Even Start	0.00	96,268.81	(96,268.81)
8 - Revenue	5,152,896.00	4,802,596.77	350,299.23
4199 - IASA Title I	5,152,896.00	4,802,596.77	350,299.23
8 - Revenue	1,748,936.00	1,843,285.02	(94,349.02)
4311 - 21st Century CORE C8	1,748,936.00	1,843,285.02	(94,349.02)
8 - Revenue	300,000.00	316,062.51	(16,062.51)
4312 - 21st Century Direct Access C8	300,000.00	316,062.51	(16,062.51)
8 - Revenue	240,000.00	279,130.67	(39,130.67)
4313 - 21st Century Fam Literacy C8	240,000.00	279,130.67	(39,130.67)
8 - Revenue	500,000.00	490,161.45	9,838.55
4314 - 21st Century ASSET CORE C8	500,000.00	490,161.45	9,838.55
8 - Revenue	50,000.00	47,657.53	2,342.47
4315 - 21st Century ASSET Direct Access C8	50,000.00	47,657.53	2,342.47
8 - Revenue	40,000.00	46,657.96	(6,657.96)
4316 - 21st Century ASSET Fam Literacy C8	40,000.00	46,657.96	(6,657.96)
8 - Revenue	597,000.00	591,560.04	5,439.96
4333 - 21st Century CORE Mid Schl C7	597,000.00	591,560.04	5,439.96
Income	15,189,414.00	17,866,452.63	(2,677,038.63)
1 - Certificated Salaries	0.00	1,362,314.32	(1,362,314.32)
2 - Classified Salaries	0.00	105,651.69	(105,651.69)
3 - Employee Benefits	0.00	531,297.60	(531,297.60)
4 - Books and Supplies	0.00	491,455.33	(491,455.33)
5 - Services	0.00	353,805.20	(353,805.20)
7 - Other Outgo	0.00	103,256.21	(103,256.21)
4110 - SIG Cohort 2 Grant	0.00	2,947,780.35	(2,947,780.35)
1 - Certificated Salaries	70,310.00	30,753.48	39,556.52
2 - Classified Salaries	103,646.00	103,956.49	(310.49)

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**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT**

Federal Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
3 - Employee Benefits	167,778.00	126,499.55	41,278.45
7 - Other Outgo	0.00	9,481.91	(9,481.91)
4123 - MAA Funding	341,734.00	270,691.43	71,042.57
1 - Certificated Salaries	116,050.00	113,122.89	2,927.11
2 - Classified Salaries	213,393.00	195,223.37	18,169.63
3 - Employee Benefits	298,961.00	260,943.33	38,017.67
4 - Books and Supplies	34,882.00	65,095.51	(30,213.51)
5 - Services	124,603.00	137,153.46	(12,550.46)
7 - Other Outgo	0.00	27,999.58	(27,999.58)
4124 - LEA Funding	787,889.00	799,538.14	(11,649.14)
1 - Certificated Salaries	2,800.00	752.00	2,048.00
3 - Employee Benefits	750.00	118.48	631.52
4 - Books and Supplies	106,097.00	141,952.77	(35,855.77)
5 - Services	31,490.00	11,908.66	19,581.34
6 - Capital Outlay	22,000.00	0.00	22,000.00
7 - Other Outgo	5,589.00	5,616.76	(27.76)
4143 - Voc & Applied Secondary & Adult (Carl Perkins)	168,726.00	160,348.67	8,377.33
1 - Certificated Salaries	523,752.00	628,408.63	(104,656.63)
3 - Employee Benefits	234,661.00	279,634.23	(44,973.23)
4 - Books and Supplies	93,088.00	7,030.91	86,057.09
5 - Services	3,741.00	609.77	3,131.23
7 - Other Outgo	17,105.00	18,313.67	(1,208.67)
4153 - Title III LEP	872,347.00	933,997.21	(61,650.21)
1 - Certificated Salaries	0.00	3,315.42	(3,315.42)
3 - Employee Benefits	0.00	1,343.40	(1,343.40)
5 - Services	0.00	38.08	(38.08)
7 - Other Outgo	0.00	170.50	(170.50)
4158 - Title II B California Math & Science Program	0.00	4,867.40	(4,867.40)
1 - Certificated Salaries	306,884.00	316,000.92	(9,116.92)
3 - Employee Benefits	170,768.00	152,700.69	18,067.31
5 - Services	314,177.00	342,814.87	(28,637.87)
7 - Other Outgo	30,919.00	29,443.48	1,475.52
4159 - Title II Teacher Quality	822,748.00	840,959.96	(18,211.96)
1 - Certificated Salaries	116,731.00	119,832.28	(3,101.28)
2 - Classified Salaries	68,448.00	109,134.02	(40,686.02)
3 - Employee Benefits	82,405.00	101,574.24	(19,169.24)
4 - Books and Supplies	20,060.00	7,049.99	13,010.01
5 - Services	9,724.00	2,589.82	7,134.18
7 - Other Outgo	11,776.00	12,311.90	(535.90)
4173 - Title I Migrant Ed School Readiness Program	309,144.00	352,492.25	(43,348.25)
1 - Certificated Salaries	102,922.00	271,396.89	(168,474.89)
2 - Classified Salaries	57,180.00	131,703.86	(74,523.86)
3 - Employee Benefits	98,435.00	147,913.53	(49,478.53)
4 - Books and Supplies	104,074.00	14,512.29	89,561.71
5 - Services	50,396.00	49,201.70	1,194.30
7 - Other Outgo	115,896.00	121,610.95	(5,714.95)
4175 - Title I Migrant Ed (Admin)	528,903.00	736,339.22	(207,436.22)
2 - Classified Salaries	247,959.00	250,375.63	(2,416.63)
3 - Employee Benefits	167,902.00	192,755.29	(24,853.29)
4 - Books and Supplies	6,380.00	2,000.00	4,380.00
5 - Services	4,366.00	3,490.58	875.42
4176 - Title I Migrant Ed Student Data	426,607.00	448,621.50	(22,014.50)
1 - Certificated Salaries	10,926.00	0.00	10,926.00
2 - Classified Salaries	98,828.00	90,203.15	8,624.85
3 - Employee Benefits	83,597.00	64,457.73	19,139.27
4 - Books and Supplies	4,790.00	1,456.39	3,333.61
5 - Services	1,990.00	1,725.00	265.00
4177 - Title I Migrant Ed OSY	200,131.00	157,842.27	42,288.73
4 - Books and Supplies	1,700.00	486.05	1,213.95
5 - Services	10,875.00	10,174.58	700.42

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT**

Federal Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
4178 - Title I Migrant Ed Health Services	12,575.00	10,660.63	1,914.37
1 - Certificated Salaries	104,327.00	29,835.24	74,491.76
2 - Classified Salaries	9,961.00	9,825.42	135.58
3 - Employee Benefits	54,748.00	16,668.98	38,079.02
4 - Books and Supplies	19,285.00	7,151.04	12,133.96
5 - Services	33,537.00	24,434.29	9,102.71
4179 - Title I Migrant Ed Parent Conf	221,858.00	87,914.97	133,943.03
1 - Certificated Salaries	82,898.00	70,393.79	12,504.21
3 - Employee Benefits	41,540.00	31,034.25	10,505.75
4 - Books and Supplies	720.00	1,019.78	(299.78)
5 - Services	606.00	232.48	373.52
4180 - Title I Migrant Ed Staff Development	125,764.00	102,680.30	23,083.70
1 - Certificated Salaries	897,723.00	1,073,256.18	(175,533.18)
2 - Classified Salaries	6,677.00	6,574.30	102.70
3 - Employee Benefits	366,090.00	520,401.68	(154,311.68)
4 - Books and Supplies	3,894.00	3,332.88	561.12
5 - Services	85,479.00	15,610.13	69,868.87
4181 - Title I Migrant Ed Instructional	1,359,863.00	1,619,175.17	(259,312.17)
2 - Classified Salaries	131,112.00	3,417.41	127,694.59
3 - Employee Benefits	19,313.00	311.00	19,002.00
4 - Books and Supplies	1,000.00	0.00	1,000.00
5 - Services	863.00	0.00	863.00
4182 - Title I Migrant Ed PUPILS	152,288.00	3,728.41	148,559.59
2 - Classified Salaries	13,392.00	31,601.25	(18,209.25)
3 - Employee Benefits	881.00	1,838.55	(957.55)
5 - Services	270.00	0.00	270.00
4183 - Title I Migrant Ed OWE	14,543.00	33,439.80	(18,896.80)
1 - Certificated Salaries	131,294.00	114,208.67	17,085.33
2 - Classified Salaries	77,693.00	71,673.47	6,019.53
3 - Employee Benefits	40,951.00	28,642.86	12,308.14
4 - Books and Supplies	10,150.00	7,802.28	2,347.72
5 - Services	71,797.00	54,909.62	16,887.38
7 - Other Outgo	13,143.00	222.29	12,920.71
4184 - Title I Migrant Ed Summer School	345,028.00	277,459.19	67,568.81
1 - Certificated Salaries	0.00	38,994.48	(38,994.48)
2 - Classified Salaries	0.00	19,142.08	(19,142.08)
3 - Employee Benefits	0.00	28,230.86	(28,230.86)
4 - Books and Supplies	0.00	5,128.52	(5,128.52)
5 - Services	0.00	1,400.00	(1,400.00)
7 - Other Outgo	0.00	3,372.87	(3,372.87)
4186 - Title I Migrant Ed Even Start	0.00	96,268.81	(96,268.81)
1 - Certificated Salaries	48,371.00	48,370.56	0.44
3 - Employee Benefits	24,183.00	22,165.40	2,017.60
4 - Books and Supplies	14,260.00	18,711.04	(4,451.04)
5 - Services	1,500.00	1,060.00	440.00
4189 - Title I Homeless Education	88,314.00	90,307.00	(1,993.00)
1 - Certificated Salaries	131,741.00	134,071.82	(2,330.82)
2 - Classified Salaries	72,906.00	76,877.56	(3,971.56)
3 - Employee Benefits	129,430.00	110,307.65	19,122.35
4 - Books and Supplies	20,500.00	20,504.71	(4.71)
5 - Services	150,072.00	88,375.67	61,696.33
4190 - Title I Professional Development	504,649.00	430,137.41	74,511.59
5 - Services	252,325.00	252,325.00	0.00
4191 - Title I Transportation	252,325.00	252,325.00	0.00
5 - Services	756,974.00	771,551.93	(14,577.93)
4192 - Title I Supplemental Services	756,974.00	771,551.93	(14,577.93)
1 - Certificated Salaries	1,000.00	2,351.85	(1,351.85)
2 - Classified Salaries	8,756.00	16,746.52	(7,990.52)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Federal Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
3 - Employee Benefits	2,789.00	2,830.67	(41.67)
4 - Books and Supplies	35,846.00	9,451.31	26,394.69
5 - Services	2,074.00	7,059.56	(4,985.56)
4196 - Title I Parent Involvement	50,465.00	38,439.91	12,025.09
1 - Certificated Salaries	5,500.00	7,088.80	(1,588.80)
3 - Employee Benefits	1,084.00	1,074.48	9.52
4 - Books and Supplies	11,416.00	9,516.76	1,899.24
5 - Services	7,000.00	7,319.96	(319.96)
4197 - Title I Childrens Centers	25,000.00	25,000.00	0.00
1 - Certificated Salaries	118,896.00	88,274.24	30,621.76
3 - Employee Benefits	23,312.00	11,269.12	12,042.88
4 - Books and Supplies	23,233.00	9,598.51	13,634.49
5 - Services	105,612.00	95,877.60	9,734.40
4198 - Title I Site PD-10% set Aside	271,053.00	205,019.47	66,033.53
1 - Certificated Salaries	1,096,668.00	946,982.98	149,685.02
2 - Classified Salaries	239,621.00	213,340.23	26,280.77
3 - Employee Benefits	724,714.00	574,142.42	150,571.58
4 - Books and Supplies	619,057.00	549,947.29	69,109.71
5 - Services	350,281.00	537,175.53	(186,894.53)
7 - Other Outgo	173,775.00	168,227.60	5,547.40
4199 - IASA Title I	3,204,116.00	2,989,816.05	214,299.95
1 - Certificated Salaries	521,479.00	950,834.09	(429,355.09)
2 - Classified Salaries	240,183.00	342,341.04	(102,158.04)
3 - Employee Benefits	275,001.00	276,246.45	(1,245.45)
4 - Books and Supplies	601,553.00	111,648.69	489,904.31
5 - Services	44,100.00	97,647.29	(53,547.29)
7 - Other Outgo	66,620.00	64,567.46	2,052.54
4311 - 21st Century CORE C8	1,748,936.00	1,843,285.02	(94,349.02)
1 - Certificated Salaries	19,708.00	24,706.45	(4,998.45)
2 - Classified Salaries	0.00	453.26	(453.26)
3 - Employee Benefits	12,716.00	14,818.78	(2,102.78)
4 - Books and Supplies	1,149.00	0.00	1,149.00
5 - Services	255,000.00	265,012.83	(10,012.83)
7 - Other Outgo	11,427.00	11,071.19	355.81
4312 - 21st Century Direct Access C8	300,000.00	316,062.51	(16,062.51)
1 - Certificated Salaries	50,153.00	24,324.77	25,828.23
2 - Classified Salaries	32,850.00	38,053.11	(5,203.11)
3 - Employee Benefits	27,493.00	16,396.98	11,096.02
4 - Books and Supplies	86,112.00	77,538.02	8,573.98
5 - Services	34,250.00	113,040.27	(78,790.27)
7 - Other Outgo	9,142.00	9,777.52	(635.52)
4313 - 21st Century Fam Literacy C8	240,000.00	279,130.67	(39,130.67)
1 - Certificated Salaries	188,346.00	186,603.09	1,742.91
2 - Classified Salaries	61,929.00	99,998.47	(38,069.47)
3 - Employee Benefits	84,749.00	85,414.62	(665.62)
4 - Books and Supplies	65,730.00	4,792.19	60,937.81
5 - Services	80,200.00	96,183.47	(15,983.47)
7 - Other Outgo	19,046.00	17,169.61	1,876.39
4314 - 21st Century ASSET CORE C8	500,000.00	490,161.45	9,838.55
1 - Certificated Salaries	2,000.00	14,400.00	(12,400.00)
2 - Classified Salaries	0.00	416.14	(416.14)
3 - Employee Benefits	393.00	3,657.87	(3,264.87)
4 - Books and Supplies	14,452.00	0.15	14,451.85
5 - Services	31,250.00	27,514.00	3,736.00
7 - Other Outgo	1,905.00	1,669.37	235.63
4315 - 21st Century ASSET Direct Access C8	50,000.00	47,657.53	2,342.47
1 - Certificated Salaries	5,500.00	6,063.80	(563.80)
2 - Classified Salaries	3,000.00	691.70	2,308.30
3 - Employee Benefits	2,023.00	1,434.13	588.87
4 - Books and Supplies	23,553.00	8,700.86	14,852.14
5 - Services	4,400.00	28,133.10	(23,733.10)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Federal Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
7 - Other Outgo	1,524.00	1,634.37	(110.37)
4316 - 21st Century ASSET Fam Literacy C8	40,000.00	46,657.96	(6,657.96)
1 - Certificated Salaries	156,535.00	305,484.54	(148,949.54)
2 - Classified Salaries	63,434.00	70,648.21	(7,214.21)
3 - Employee Benefits	85,011.00	103,957.02	(18,946.02)
4 - Books and Supplies	241,008.00	15,381.07	225,626.93
5 - Services	30,100.00	75,367.75	(45,267.75)
7 - Other Outgo	20,912.00	20,721.45	190.55
4333 - 21st Century CORE Mid Schl C7	597,000.00	591,560.04	5,439.96
Expense	15,318,980.00	18,301,917.63	(2,982,937.63)
01 - General Fund	(129,566.00)	(435,465.00)	305,899.00

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 State Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
8 - Revenue	5,616.00	5,616.00	0.00
4241 - Agricultural Vocational Education	5,616.00	5,616.00	0.00
8 - Revenue	62,820.00	55,322.36	7,497.64
4257 - ECHO Teachers Partnership	62,820.00	55,322.36	7,497.64
8 - Revenue	62,820.00	54,147.33	8,672.67
4258 - Engineering Partnership	62,820.00	54,147.33	8,672.67
8 - Revenue	62,820.00	61,936.39	883.61
4259 - Art Partnership	62,820.00	61,936.39	883.61
8 - Revenue	71,280.00	82,753.33	(11,473.33)
4260 - Video Partnership	71,280.00	82,753.33	(11,473.33)
8 - Revenue	0.00	561.80	(561.80)
4262 - Business Partnership Supplemental	0.00	561.80	(561.80)
8 - Revenue	71,280.00	69,741.12	1,538.88
4264 - Business Partnership Academy	71,280.00	69,741.12	1,538.88
8 - Revenue	0.00	1,717,051.79	(1,717,051.79)
4265 - Quality Education Investment Act	0.00	1,717,051.79	(1,717,051.79)
8 - Revenue	71,280.00	62,460.54	8,819.46
4290 - Health Careers Academy	71,280.00	62,460.54	8,819.46
8 - Revenue	62,820.00	61,678.43	1,141.57
4291 - Environmental Science & Natural Resources Partnership	62,820.00	61,678.43	1,141.57
8 - Revenue	4,396,564.00	4,396,564.00	0.00
4328 - ASES EZ	4,396,564.00	4,396,564.00	0.00
8 - Revenue	617,032.00	716,349.97	(99,317.97)
7602 - Lottery Instructional Materials	617,032.00	716,349.97	(99,317.97)
Income	5,484,332.00	7,284,183.06	(1,799,851.06)
1 - Certificated Salaries	0.00	138,702.38	(138,702.38)
3 - Employee Benefits	0.00	21,252.35	(21,252.35)
4 - Books and Supplies	0.00	1,069,024.14	(1,069,024.14)
5 - Services	0.00	427,859.28	(427,859.28)
7 - Other Outgo	0.00	19,406.94	(19,406.94)
4239 - Common Core Standards Implementation Grant	0.00	1,676,245.09	(1,676,245.09)
4 - Books and Supplies	5,616.00	5,616.00	0.00
4241 - Agricultural Vocational Education	5,616.00	5,616.00	0.00
1 - Certificated Salaries	8,336.00	15,170.43	(6,834.43)
3 - Employee Benefits	3,587.00	4,409.23	(822.23)
4 - Books and Supplies	48,504.00	25,253.63	23,250.37
5 - Services	0.00	8,551.21	(8,551.21)
7 - Other Outgo	2,393.00	1,937.86	455.14
4257 - ECHO Teachers Partnership	62,820.00	55,322.36	7,497.64
1 - Certificated Salaries	12,526.00	16,536.62	(4,010.62)
3 - Employee Benefits	7,369.00	7,110.99	258.01
4 - Books and Supplies	40,532.00	19,459.35	21,072.65
5 - Services	0.00	9,143.67	(9,143.67)
7 - Other Outgo	2,393.00	1,896.70	496.30
4258 - Engineering Partnership	62,820.00	54,147.33	8,672.67
1 - Certificated Salaries	10,693.00	13,651.55	(2,958.55)
2 - Classified Salaries	0.00	8,346.25	(8,346.25)
3 - Employee Benefits	4,047.00	4,969.36	(922.36)
4 - Books and Supplies	45,687.00	26,979.15	18,707.85
5 - Services	0.00	5,820.54	(5,820.54)
7 - Other Outgo	2,393.00	2,169.54	223.46
4259 - Art Partnership	62,820.00	61,936.39	883.61

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2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 State Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
1 - Certificated Salaries	13,032.00	10,899.70	2,132.30
3 - Employee Benefits	2,581.00	3,671.06	(1,090.06)
4 - Books and Supplies	52,952.00	50,391.33	2,560.67
5 - Services	0.00	14,892.51	(14,892.51)
7 - Other Outgo	2,715.00	2,898.73	(183.73)
4260 - Video Partnership	71,280.00	82,753.33	(11,473.33)
5 - Services	0.00	542.12	(542.12)
7 - Other Outgo	0.00	19.68	(19.68)
4262 - Business Partnership Supplemental	0.00	561.80	(561.80)
1 - Certificated Salaries	10,693.00	15,723.17	(5,030.17)
3 - Employee Benefits	4,047.00	4,816.67	(769.67)
4 - Books and Supplies	53,825.00	23,609.64	30,215.36
5 - Services	0.00	23,148.72	(23,148.72)
7 - Other Outgo	2,715.00	2,442.92	272.08
4264 - Business Partnership Academy	71,280.00	69,741.12	1,538.88
1 - Certificated Salaries	0.00	1,197,579.31	(1,197,579.31)
3 - Employee Benefits	0.00	611,178.77	(611,178.77)
5 - Services	0.00	16,955.79	(16,955.79)
7 - Other Outgo	0.00	64,900.04	(64,900.04)
4265 - Quality Education Investment Act	0.00	1,890,613.91	(1,890,613.91)
1 - Certificated Salaries	12,281.00	16,291.86	(4,010.86)
3 - Employee Benefits	7,322.00	7,757.28	(435.28)
4 - Books and Supplies	48,962.00	18,387.88	30,574.12
5 - Services	0.00	17,835.62	(17,835.62)
7 - Other Outgo	2,715.00	2,187.90	527.10
4290 - Health Careers Academy	71,280.00	62,460.54	8,819.46
1 - Certificated Salaries	10,356.00	20,558.28	(10,202.28)
3 - Employee Benefits	4,050.00	4,953.21	(903.21)
4 - Books and Supplies	46,021.00	20,161.32	25,859.68
5 - Services	0.00	13,845.12	(13,845.12)
7 - Other Outgo	2,393.00	2,160.50	232.50
4291 - Environmental Science & Natural Resources Partnership	62,820.00	61,678.43	1,141.57
1 - Certificated Salaries	1,582,209.00	1,834,404.70	(252,195.70)
2 - Classified Salaries	1,007,660.00	1,148,816.27	(141,156.27)
3 - Employee Benefits	1,084,822.00	938,601.84	146,220.16
4 - Books and Supplies	344,051.00	109,543.21	234,507.79
5 - Services	210,350.00	211,193.08	(843.08)
7 - Other Outgo	167,472.00	154,004.90	13,467.10
4328 - ASES EZ	4,396,564.00	4,396,564.00	0.00
4 - Books and Supplies	497,032.00	401,211.13	95,820.87
5 - Services	120,000.00	111,912.75	8,087.25
7602 - Lottery Instructional Materials	617,032.00	513,123.88	103,908.12
Expense	5,484,332.00	8,930,764.18	(3,446,432.18)
01 - General Fund	0.00	(1,646,581.12)	1,646,581.12

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Local Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
8 - Revenue	60,000.00	67,608.13	(7,608.13)
4392 - SNAP ED GRANT	60,000.00	67,608.13	(7,608.13)
8 - Revenue	0.00	15,818.98	(15,818.98)
4399 - Pajaro Valley Community Health/Trust	0.00	15,818.98	(15,818.98)
8 - Revenue	0.00	16,491.76	(16,491.76)
4409 - Santa Cruz Co Covered California Grant	0.00	16,491.76	(16,491.76)
8 - Revenue	0.00	75.52	(75.52)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	75.52	(75.52)
8 - Revenue	20,026.00	19,981.00	45.00
4412 - Santa Cruz Co. Healthy Start	20,026.00	19,981.00	45.00
8 - Revenue	0.00	10,423.80	(10,423.80)
4413 - Pajaro Valley Health Trust	0.00	10,423.80	(10,423.80)
8 - Revenue	0.00	18,819.94	(18,819.94)
4417 - SE Student Store (MARINER MOCHA)	0.00	18,819.94	(18,819.94)
8 - Revenue	0.00	250.00	(250.00)
4428 - BATA Donations	0.00	250.00	(250.00)
8 - Revenue	0.00	12,739.95	(12,739.95)
4435 - Women In Philanthropy	0.00	12,739.95	(12,739.95)
8 - Revenue	0.00	97.32	(97.32)
4436 - Schools Plus	0.00	97.32	(97.32)
8 - Revenue	0.00	8,830.59	(8,830.59)
4437 - Fredericksen Green Foundation Fund	0.00	8,830.59	(8,830.59)
8 - Revenue	104,810.00	100,201.18	4,608.82
4438 - Cotsen Family Foundation	104,810.00	100,201.18	4,608.82
8 - Revenue	0.00	475.00	(475.00)
4439 - Borina Foundation-Mock Trial Program	0.00	475.00	(475.00)
8 - Revenue	0.00	6,086.86	(6,086.86)
4440 - SPECTRA	0.00	6,086.86	(6,086.86)
8 - Revenue	0.00	70,000.00	(70,000.00)
4442 - USTCF	0.00	70,000.00	(70,000.00)
8 - Revenue	0.00	165,000.00	(165,000.00)
4444 - Monterey Bay Clean Bus Prgm	0.00	165,000.00	(165,000.00)
8 - Revenue	0.00	0.00	0.00
4452 - CSIS Ca School Info System	0.00	0.00	0.00
8 - Revenue	0.00	22,634.14	(22,634.14)
4455 - Education Technology K-12 Voucher	0.00	22,634.14	(22,634.14)
8 - Revenue	0.00	10,556.69	(10,556.69)
4456 - Parking	0.00	10,556.69	(10,556.69)
8 - Revenue	0.00	600.00	(600.00)
4457 - Master Teacher Pass Thru University Stipend	0.00	600.00	(600.00)
8 - Revenue	0.00	17,905.38	(17,905.38)
4459 - Book Replacement	0.00	17,905.38	(17,905.38)
8 - Revenue	0.00	446.86	(446.86)
4461 - San Jose State Master Teacher Stipends	0.00	446.86	(446.86)
8 - Revenue	0.00	619.50	(619.50)
4468 - Wharf to Wharf	0.00	619.50	(619.50)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Local Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	0.00	53,320.22	(53,320.22)
4474 - Athletics Donations & Fundraising	0.00	53,320.22	(53,320.22)
8 - Revenue	0.00	500,106.21	(500,106.21)
4475 - School Donations & Fundraisers	0.00	500,106.21	(500,106.21)
8 - Revenue	0.00	37,059.66	(37,059.66)
4482 - UCSC Mini Grants	0.00	37,059.66	(37,059.66)
8 - Revenue	189,447.00	189,835.64	(388.64)
4483 - UCSC New Teacher Center	189,447.00	189,835.64	(388.64)
8 - Revenue	0.00	48,315.67	(48,315.67)
4485 - First Five Santa Cruz Co TOL	0.00	48,315.67	(48,315.67)
8 - Revenue	685,834.00	676,388.47	9,445.53
4487 - COE New Teacher Project	685,834.00	676,388.47	9,445.53
8 - Revenue	14,819.00	20,984.67	(6,165.67)
4489 - SCCOE - ROP	14,819.00	20,984.67	(6,165.67)
8 - Revenue	0.00	1,428.51	(1,428.51)
4494 - WHS Health Academy	0.00	1,428.51	(1,428.51)
8 - Revenue	88,266.00	95,940.00	(7,674.00)
4495 - First Five Monterey County	88,266.00	95,940.00	(7,674.00)
Income	1,163,202.00	2,189,041.65	(1,025,839.65)
1 - Certificated Salaries	31,701.00	38,529.49	(6,828.49)
2 - Classified Salaries	10,267.00	10,266.88	0.12
3 - Employee Benefits	7,339.00	8,413.01	(1,074.01)
4 - Books and Supplies	8,407.00	8,030.54	376.46
7 - Other Outgo	2,286.00	2,368.21	(82.21)
4392 - SNAP ED GRANT	60,000.00	67,608.13	(7,608.13)
1 - Certificated Salaries	0.00	12,236.48	(12,236.48)
3 - Employee Benefits	0.00	2,068.09	(2,068.09)
4 - Books and Supplies	0.00	1,484.41	(1,484.41)
5 - Services	0.00	30.00	(30.00)
4399 - Pajaro Valley Community Health/Trust	0.00	15,818.98	(15,818.98)
2 - Classified Salaries	0.00	16,054.78	(16,054.78)
5 - Services	0.00	131.43	(131.43)
7 - Other Outgo	0.00	305.55	(305.55)
4409 - Santa Cruz Co Covered California Grant	0.00	16,491.76	(16,491.76)
4 - Books and Supplies	0.00	75.52	(75.52)
4410 - Healthy Families EE/CAA Reimbursement Program	0.00	75.52	(75.52)
2 - Classified Salaries	9,035.00	9,056.64	(21.64)
3 - Employee Benefits	10,328.00	10,268.36	59.64
7 - Other Outgo	663.00	656.00	7.00
4412 - Santa Cruz Co. Healthy Start	20,026.00	19,981.00	45.00
1 - Certificated Salaries	0.00	1,078.00	(1,078.00)
3 - Employee Benefits	0.00	0.00	0.00
4 - Books and Supplies	0.00	3,601.45	(3,601.45)
5 - Services	0.00	5,744.35	(5,744.35)
4413 - Pajaro Valley Health Trust	0.00	10,423.80	(10,423.80)
2 - Classified Salaries	0.00	2,205.00	(2,205.00)
3 - Employee Benefits	0.00	129.57	(129.57)
4 - Books and Supplies	0.00	16,485.37	(16,485.37)
4417 - SE Student Store (MARINER MOCHA)	0.00	18,819.94	(18,819.94)
4 - Books and Supplies	0.00	250.00	(250.00)
4428 - BATA Donations	0.00	250.00	(250.00)
1 - Certificated Salaries	0.00	6,707.37	(6,707.37)
2 - Classified Salaries	0.00	2,878.44	(2,878.44)

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2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Local Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
3 - Employee Benefits	0.00	1,366.83	(1,366.83)
4 - Books and Supplies	0.00	308.31	(308.31)
5 - Services	0.00	1,479.00	(1,479.00)
4435 - Women In Philanthropy	0.00	12,739.95	(12,739.95)
4 - Books and Supplies	0.00	97.32	(97.32)
4436 - Schools Plus	0.00	97.32	(97.32)
4 - Books and Supplies	0.00	8,030.59	(8,030.59)
5 - Services	0.00	800.00	(800.00)
4437 - Fredericksen Green Foundation Fund	0.00	8,830.59	(8,830.59)
1 - Certificated Salaries	69,734.00	63,194.01	6,539.99
3 - Employee Benefits	35,076.00	33,446.92	1,629.08
4 - Books and Supplies	0.00	565.39	(565.39)
5 - Services	0.00	2,994.86	(2,994.86)
4438 - Cotsen Family Foundation	104,810.00	100,201.18	4,608.82
5 - Services	0.00	475.00	(475.00)
4439 - Borina Foundation-Mock Trial Program	0.00	475.00	(475.00)
2 - Classified Salaries	0.00	5,590.00	(5,590.00)
3 - Employee Benefits	0.00	496.86	(496.86)
4440 - SPECTRA	0.00	6,086.86	(6,086.86)
5 - Services	0.00	70,000.00	(70,000.00)
4442 - USTCF	0.00	70,000.00	(70,000.00)
6 - Capital Outlay	0.00	165,000.00	(165,000.00)
4444 - Monterey Bay Clean Bus Prgm	0.00	165,000.00	(165,000.00)
4 - Books and Supplies	0.00	3,289.02	(3,289.02)
5 - Services	0.00	(3,289.02)	3,289.02
4454 - Santa Cruz COE Grant	0.00	0.00	(0.00)
4 - Books and Supplies	0.00	2,482.14	(2,482.14)
5 - Services	0.00	20,152.00	(20,152.00)
4455 - Education Technology K-12 Voucher	0.00	22,634.14	(22,634.14)
2 - Classified Salaries	0.00	3,059.13	(3,059.13)
3 - Employee Benefits	0.00	432.76	(432.76)
4 - Books and Supplies	0.00	5,064.80	(5,064.80)
5 - Services	0.00	2,000.00	(2,000.00)
4456 - Parking	0.00	10,556.69	(10,556.69)
1 - Certificated Salaries	0.00	550.90	(550.90)
3 - Employee Benefits	0.00	48.48	(48.48)
7 - Other Outgo	0.00	0.62	(0.62)
4457 - Master Teacher Pass Thru University Stipend	0.00	600.00	(600.00)
4 - Books and Supplies	0.00	7,268.95	(7,268.95)
5 - Services	0.00	10,636.43	(10,636.43)
4459 - Book Replacement	0.00	17,905.38	(17,905.38)
1 - Certificated Salaries	0.00	413.17	(413.17)
3 - Employee Benefits	0.00	33.69	(33.69)
4461 - San Jose State Master Teacher Stipends	0.00	446.86	(446.86)
4 - Books and Supplies	0.00	619.50	(619.50)
4468 - Wharf to Wharf	0.00	619.50	(619.50)
1 - Certificated Salaries	0.00	3,818.25	(3,818.25)
2 - Classified Salaries	0.00	6,476.05	(6,476.05)
3 - Employee Benefits	0.00	1,377.35	(1,377.35)
4 - Books and Supplies	0.00	20,434.08	(20,434.08)
5 - Services	0.00	21,214.49	(21,214.49)
4474 - Athletics Donations & Fundraising	0.00	53,320.22	(53,320.22)
1 - Certificated Salaries	0.00	19,955.21	(19,955.21)
2 - Classified Salaries	0.00	23,942.77	(23,942.77)
3 - Employee Benefits	0.00	6,464.00	(6,464.00)

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2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Local Grants and Entitlements

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
4 - Books and Supplies	0.00	225,894.18	(225,894.18)
5 - Services	0.00	222,737.14	(222,737.14)
4475 - School Donations & Fundraisers	0.00	498,993.30	(498,993.30)
1 - Certificated Salaries	0.00	4,439.20	(4,439.20)
3 - Employee Benefits	0.00	562.23	(562.23)
4 - Books and Supplies	0.00	5,697.23	(5,697.23)
5 - Services	0.00	26,361.00	(26,361.00)
4482 - UCSC Mini Grants	0.00	37,059.66	(37,059.66)
1 - Certificated Salaries	133,913.00	135,033.04	(1,120.04)
3 - Employee Benefits	55,534.00	54,802.60	731.40
4483 - UCSC New Teacher Center	189,447.00	189,835.64	(388.64)
1 - Certificated Salaries	0.00	27,481.13	(27,481.13)
2 - Classified Salaries	0.00	11,400.41	(11,400.41)
3 - Employee Benefits	0.00	7,454.17	(7,454.17)
4 - Books and Supplies	0.00	1,979.96	(1,979.96)
4485 - First Five Santa Cruz Co TOL	0.00	48,315.67	(48,315.67)
1 - Certificated Salaries	483,418.00	476,136.10	7,281.90
3 - Employee Benefits	202,416.00	200,252.37	2,163.63
4487 - COE New Teacher Project	685,834.00	676,388.47	9,445.53
1 - Certificated Salaries	12,425.00	16,535.39	(4,110.39)
3 - Employee Benefits	2,394.00	4,449.28	(2,055.28)
4489 - SCCOE - ROP	14,819.00	20,984.67	(6,165.67)
4 - Books and Supplies	0.00	1,428.51	(1,428.51)
4494 - WHS Health Academy	0.00	1,428.51	(1,428.51)
1 - Certificated Salaries	30,315.00	34,302.19	(3,987.19)
2 - Classified Salaries	15,606.00	17,840.25	(2,234.25)
3 - Employee Benefits	28,407.00	29,333.92	(926.92)
4 - Books and Supplies	2,907.00	6,052.29	(3,145.29)
5 - Services	7,669.00	5,883.16	1,785.84
7 - Other Outgo	3,362.00	2,528.19	833.81
4495 - First Five Monterey County	88,266.00	95,940.00	(7,674.00)
Expense	1,163,202.00	2,187,928.74	(1,024,726.74)
01 - General Fund	0.00	1,112.91	(1,112.91)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Restricted Maintenance

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund			
8 - Revenue	222,827.00	191,136.11	31,690.89
7800 - Restricted Maintenance	222,827.00	191,136.11	31,690.89
8 - Revenue	3,889,179.00	3,199,606.56	689,572.44
7810 - Maintenance	3,889,179.00	3,199,606.56	689,572.44
8 - Revenue	161,222.00	131,754.99	29,467.01
7813 - Maintenance for Phones	161,222.00	131,754.99	29,467.01
8 - Revenue	900,000.00	926,566.39	(26,566.39)
7819 - Infrastructure	900,000.00	926,566.39	(26,566.39)
8 - Revenue	202,299.00	186,604.08	15,694.92
7823 - Maintenance Assistance Restricted	202,299.00	186,604.08	15,694.92
8 - Revenue	84,788.00	80,263.53	4,524.47
7824 - Underground Utility Serv Restricted	84,788.00	80,263.53	4,524.47
8 - Revenue	638,374.00	651,176.54	(12,802.54)
7825 - Custodial Building Maint Restricted	638,374.00	651,176.54	(12,802.54)
8 - Revenue	70,000.00	72,969.00	(2,969.00)
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	72,969.00	(2,969.00)
8 - Revenue	166,311.00	156,397.87	9,913.13
7827 - Energy Education	166,311.00	156,397.87	9,913.13
Income	6,335,000.00	5,596,475.07	738,524.93
7 - Other Outgo	207,766.00	191,136.11	16,629.89
7800 - Restricted Maintenance	207,766.00	191,136.11	16,629.89
2 - Classified Salaries	1,342,027.00	1,110,238.11	231,788.89
3 - Employee Benefits	1,004,161.00	869,073.08	135,087.92
4 - Books and Supplies	607,500.00	588,659.26	18,840.74
5 - Services	682,650.00	631,636.11	51,013.89
7810 - Maintenance	3,636,338.00	3,199,606.56	436,731.44
2 - Classified Salaries	57,356.00	57,156.00	200.00
3 - Employee Benefits	40,866.00	42,834.03	(1,968.03)
5 - Services	63,000.00	31,764.96	31,235.04
7813 - Maintenance for Phones	161,222.00	131,754.99	29,467.01
4 - Books and Supplies	330,000.00	337,547.08	(7,547.08)
5 - Services	570,000.00	589,019.31	(19,019.31)
7819 - Infrastructure	900,000.00	926,566.39	(26,566.39)
2 - Classified Salaries	109,838.00	100,345.50	9,492.50
3 - Employee Benefits	92,461.00	86,258.58	6,202.42
7823 - Maintenance Assistance Restricted	202,299.00	186,604.08	15,694.92
2 - Classified Salaries	44,114.00	42,313.10	1,800.90
3 - Employee Benefits	39,496.00	37,950.43	1,545.57
7824 - Underground Utility Serv Restricted	83,610.00	80,263.53	3,346.47
2 - Classified Salaries	325,951.00	328,361.85	(2,410.85)
3 - Employee Benefits	312,980.00	322,814.69	(9,834.69)
7825 - Custodial Building Maint Restricted	638,931.00	651,176.54	(12,245.54)
5 - Services	70,000.00	72,969.00	(2,969.00)
7826 - ESHA (PV High Wetlands Maint.)	70,000.00	72,969.00	(2,969.00)
2 - Classified Salaries	97,310.00	96,146.66	1,163.34
3 - Employee Benefits	59,401.00	60,251.21	(850.21)
5 - Services	9,600.00	0.00	9,600.00
7827 - Energy Education	166,311.00	156,397.87	9,913.13
Expense	6,066,477.00	5,596,475.07	470,001.93

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Restricted Maintenance

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
01 - General Fund	268,523.00	(0.00)	268,523.00

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Bond Endowment Fund

	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
06 - Bond Endowment Fund			
8 - Revenue	15,000.00	16,584.87	(1,584.87)
0000 - Undesignated	15,000.00	16,584.87	(1,584.87)
Income	15,000.00	16,584.87	(1,584.87)
4 - Books and Supplies	328,894.00	0.00	328,894.00
5 - Services	43,000.00	0.00	43,000.00
6 - Capital Outlay	750,000.00	0.00	750,000.00
0000 - Undesignated	1,121,894.00	0.00	1,121,894.00
4 - Books and Supplies	0.00	133,784.03	(133,784.03)
8900 - Computer	0.00	133,784.03	(133,784.03)
5 - Services	0.00	14,325.00	(14,325.00)
8901 - Peripheral	0.00	14,325.00	(14,325.00)
4 - Books and Supplies	0.00	6,672.76	(6,672.76)
8902 - Tablet	0.00	6,672.76	(6,672.76)
4 - Books and Supplies	0.00	22,993.90	(22,993.90)
8903 - Software	0.00	22,993.90	(22,993.90)
5 - Services	0.00	46,698.48	(46,698.48)
8904 - Technical Services	0.00	46,698.48	(46,698.48)
4 - Books and Supplies	0.00	33,036.92	(33,036.92)
8905 - Computer Accessories	0.00	33,036.92	(33,036.92)
4 - Books and Supplies	0.00	9,959.76	(9,959.76)
6 - Capital Outlay	0.00	428,236.13	(428,236.13)
8950 - Carpet	0.00	438,195.89	(438,195.89)
1 - Certificated Salaries	35,877.00	34,866.92	1,010.08
2 - Classified Salaries	41,704.00	40,497.00	1,207.00
3 - Employee Benefits	50,525.00	44,103.92	6,421.08
8998 - Technology Endowment	128,106.00	119,467.84	8,638.16
Expense	1,250,000.00	815,174.82	434,825.18
06 - Bond Endowment Fund	(1,235,000.00)	(798,589.95)	(436,410.05)

**2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON**

Miscellaneous Funds

09 - Charter Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
0000 - Undesignated	0.00	1,659.05	(1,659.05)
9701 - Charter School Education Protection Account (EPA)	1,906,103.00	1,819,883.00	86,220.00
9710 - Lottery Unrestricted (Charter Schools)	198,989.00	198,989.00	0.00
9711 - Lottery Restricted (Charter Schools)	48,143.00	48,143.00	0.00
9731 - Alianza Block Grant	4,945,580.00	4,747,555.00	198,025.00
9738 - Linscott Block Grant	1,718,686.00	1,682,636.02	36,049.98
9748 - Pacific Coast Charter Block Grant	1,962,404.00	1,890,981.73	71,422.27
9750 - Academic Vocational Block Grant	630,492.00	663,285.64	(32,793.64)
9751 - Watsonville Charter School of Arts Block Grant	2,096,569.00	2,014,201.42	82,367.58
Income	13,506,966.00	13,067,333.86	439,632.14
9701 - Charter School Education Protection Account (EPA)	1,906,103.00	1,994,020.44	(87,917.44)
9710 - Lottery Unrestricted (Charter Schools)	198,989.00	208,742.10	(9,753.10)
9711 - Lottery Restricted (Charter Schools)	48,143.00	58,731.61	(10,588.61)
9729 - Charter Common Core Standards Impl Grt	0.00	86,558.00	(86,558.00)
9731 - Alianza Block Grant	4,945,580.00	4,630,075.69	315,504.31
9738 - Linscott Block Grant	1,718,686.00	1,719,702.66	(1,016.66)
9748 - Pacific Coast Charter Block Grant	1,962,404.00	1,827,381.76	135,022.24
9750 - Academic Vocational Block Grant	630,492.00	663,285.95	(32,793.95)
9751 - Watsonville Charter School of Arts Block Grant	2,096,569.00	1,920,741.95	175,827.05
9785 - Charter School Admin	0.00	(0.00)	0.00
Expense	13,506,966.00	13,109,240.16	397,725.84
09 - Charter Fund	0.00	(41,906.30)	41,906.30

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9900 - AE General Fund	2,184,345.00	1,665,176.59	519,168.41
9902 - AE Distance 5% Project	27,293.00	27,803.43	(510.43)
9904 - Adult Ed GED Testing	9,891.00	21,774.81	(11,883.81)
9905 - AE Drivers Training	41,600.00	44,605.21	(3,005.21)
9906 - AE Fees Support	49,971.00	47,365.51	2,605.49
9910 - AE EL Civics Civic Partnership	41,059.00	41,059.00	0.00
9914 - AE 231 ASE	55,313.00	55,313.00	0.00
9915 - AE 231 - ESL	110,676.00	110,676.00	0.00
9930 - AE Adults in Correctional Fac	30,919.00	30,919.00	0.00
9931 - Adult Ed CBET (new prgm 1829)	0.00	230,265.00	(230,265.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	821.00	(821.00)
9939 - AE Watsonville Co-Op Preschool Fees	78,852.00	63,043.26	15,808.74
9944 - Adult Ed First Five Grant	60,738.00	60,378.00	360.00
9945 - Adult Ed Donations Account	0.00	3,439.79	(3,439.79)
9948 - Lottery AE Unrestricted	0.00	101,160.00	(101,160.00)
Income	2,690,657.00	2,503,799.60	186,857.40
9900 - AE General Fund	2,184,345.00	1,665,176.59	519,168.41
9902 - AE Distance 5% Project	27,293.00	27,803.43	(510.43)
9904 - Adult Ed GED Testing	9,891.00	21,774.81	(11,883.81)
9905 - AE Drivers Training	41,600.00	44,605.21	(3,005.21)
9906 - AE Fees Support	49,971.00	47,365.51	2,605.49
9910 - AE EL Civics Civic Partnership	41,059.00	41,059.00	0.00
9914 - AE 231 ASE	55,313.00	55,313.00	0.00
9915 - AE 231 - ESL	110,676.00	110,676.00	0.00
9930 - AE Adults in Correctional Fac	30,919.00	30,919.00	(0.00)
9931 - Adult Ed CBET (new prgm 1829)	0.00	230,265.00	(230,265.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	821.00	(821.00)
9939 - AE Watsonville Co-Op Preschool Fees	78,852.00	63,043.26	15,808.74
9944 - Adult Ed First Five Grant	60,738.00	60,378.00	360.00
9945 - Adult Ed Donations Account	0.00	3,439.79	(3,439.79)
9948 - Lottery AE Unrestricted	0.00	101,160.00	(101,160.00)
Expense	2,690,657.00	2,503,799.60	186,857.40
11 - Adult Education Fund	0.00	0.00	0.00

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9300 - PA20 Migrant Head Start	34,592.00	28,030.05	6,561.95
9301 - Migrant Head Start	6,411,269.00	6,405,861.06	5,407.94
9302 - MHS Donations	0.00	0.00	0.00
9303 - State Preschool CPRE	2,418,596.00	2,464,285.98	(45,689.98)
9304 - General CCTR	33,692.00	35,828.53	(2,136.53)
9306 - Migrant Child Care CMIG	609,515.00	558,255.94	51,259.06
9307 - Migrant Child Care CMSS	79,557.00	79,646.87	(89.87)
9309 - Early Learning Challenge	0.00	45,500.00	(45,500.00)
9311 - Child Development Reserve	0.00	108,143.99	(108,143.99)
9312 - CD Instructional Materials	88,639.00	0.00	88,639.00
9317 - Pre K & Family Literacy Support	17,500.00	17,502.75	(2.75)
9318 - Raising A Reader	109,282.00	267,988.00	(158,706.00)
9319 - Raising a Reader Fee for Service	0.00	(11,102.38)	11,102.38
9320 - Early Head Start	0.00	42.92	(42.92)
9321 - Preschool Support	0.00	2,105.32	(2,105.32)
9322 - RAR Community Foundation	0.00	10,000.00	(10,000.00)
9323 - CPRE Fee for Service	0.00	6,020.00	(6,020.00)
9324 - CCTR FCCH	1,686,013.00	1,029,876.84	656,136.16
9325 - CBKB7030 Loan	0.00	705.47	(705.47)
9328 - REPAIR & RENOVATION CRPM-3078	0.00	24,547.00	(24,547.00)
9329 - CD Repair & Renovation CRPM-9136	0.00	35,916.88	(35,916.88)
Income	11,488,655.00	11,109,155.22	379,499.78
9300 - PA20 Migrant Head Start	34,592.00	28,030.05	6,561.95
9301 - Migrant Head Start	6,411,269.00	6,405,861.06	5,407.94
9303 - State Preschool CPRE	2,418,596.00	2,464,285.98	(45,689.98)
9304 - General CCTR	33,692.00	35,828.53	(2,136.53)
9306 - Migrant Child Care CMIG	609,515.00	558,255.94	51,259.06
9307 - Migrant Child Care CMSS	79,557.00	79,646.87	(89.87)
9309 - Early Learning Challenge	0.00	45,500.00	(45,500.00)
9312 - CD Instructional Materials	88,639.00	0.00	88,639.00
9317 - Pre K & Family Literacy Support	17,500.00	17,502.75	(2.75)
9318 - Raising A Reader	109,282.00	267,988.00	(158,706.00)
9319 - Raising a Reader Fee for Service	0.00	(11,102.38)	11,102.38
9320 - Early Head Start	0.00	42.92	(42.92)
9321 - Preschool Support	0.00	2,105.32	(2,105.32)
9322 - RAR Community Foundation	0.00	10,000.00	(10,000.00)
9323 - CPRE Fee for Service	0.00	6,020.00	(6,020.00)
9324 - CCTR FCCH	1,686,013.00	1,029,876.84	656,136.16
9325 - CBKB7030 Loan	0.00	705.47	(705.47)
9328 - REPAIR & RENOVATION CRPM-3078	0.00	24,547.00	(24,547.00)
9329 - CD Repair & Renovation CRPM-9136	0.00	35,916.88	(35,916.88)
Expense	11,488,655.00	11,001,011.23	487,643.77
12 - Child Development Fund	0.00	108,143.99	(108,143.99)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

13 - Cafeteria Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9400 - Food Service	10,213,500.00	9,637,799.28	575,700.72
9402 - Fresh Fruit & Vegetable Program	386,000.00	371,734.56	14,265.44
9404 - Got Breakfast?	0.00	3,201.08	(3,201.08)
9420 - Food Service Child Dev	164,200.00	245,019.62	(80,819.62)
Income	10,763,700.00	10,257,754.54	505,945.46
9400 - Food Service	10,248,660.00	10,158,429.60	90,230.40
9402 - Fresh Fruit & Vegetable Program	386,000.00	371,734.56	14,265.44
9404 - Got Breakfast?	0.00	4,415.00	(4,415.00)
9420 - Food Service Child Dev	164,200.00	245,019.62	(80,819.62)
Expense	10,798,860.00	10,779,598.78	19,261.22
13 - Cafeteria Fund	(35,160.00)	(521,844.24)	486,684.24

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
 Miscellaneous Funds

14 - Deferred Maintenance Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9000 - Deferred Maint Fund Control Program	7,000.00	5,085.95	1,914.05
Income	7,000.00	5,085.95	1,914.05
9010 - Painting	0.00	7,500.00	(7,500.00)
9011 - Roofing	270,001.00	10,397.00	259,604.00
9012 - Flooring	0.00	37,550.78	(37,550.78)
9014 - Paving and Drainage Improvements	76,952.00	46,250.00	30,702.00
9015 - Asphalt and Concrete Improvement	30,000.00	28,372.50	1,627.50
9016 - Wall System	0.00	1,700.00	(1,700.00)
9017 - Plumbing	0.00	37,299.26	(37,299.26)
9018 - Heating & Air Conditioning	384,000.00	9,124.89	374,875.11
9019 - Alarm Systems	1.00	12,456.48	(12,455.48)
9020 - Water Tanks	78,000.00	0.00	78,000.00
9023 - Other Deferred Maintenance Projects	138,000.00	269,706.41	(131,706.41)
9024 - Septic	148,001.00	49,025.99	98,975.01
9025 - Electrical	0.00	450.00	(450.00)
Expense	1,124,955.00	509,833.31	615,121.69
14 - Deferred Maintenance Fund	(1,117,955.00)	(504,747.36)	(613,207.64)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
0000 - Undesignated	200,000.00	203,990.31	(3,990.31)
Income	200,000.00	203,990.31	(3,990.31)
0000 - Undesignated	18,000,000.00	123,518.14	17,876,481.86
8100 - AHS Freedom Blvd Field Upgrade	0.00	1,007,975.03	(1,007,975.03)
8101 - AHS Water Tank Replacement	0.00	4,920.00	(4,920.00)
8102 - AHS Bleachers	0.00	11,367.51	(11,367.51)
8105 - AHS Modernization	0.00	257.98	(257.98)
8107 - AHS Solar	0.00	2,182,506.00	(2,182,506.00)
8110 - AJHS New Gymnasium	0.00	0.00	0.00
8112 - ? ? ? ? ?	0.00	257.98	(257.98)
8120 - Bradley Modernization	0.00	13,000.00	(13,000.00)
8123 - Bradley Network Infrastructure Installation	0.00	6,968.50	(6,968.50)
8124 - Bradley ES Solar	0.00	17,355.91	(17,355.91)
8131 - Mar Vista multi Reconfiguration	0.00	10,471.43	(10,471.43)
8134 - Mar Vista New Multipurpose	0.00	12,650.00	(12,650.00)
8140 - Rio Del Mar modernization	0.00	8,958.66	(8,958.66)
8150 - Valencia Modernization	0.00	6,158.82	(6,158.82)
8300 - PVHS Upper 9 Playfields	0.00	26,352.73	(26,352.73)
8301 - PV High New Auditorium	0.00	0.00	0.00
8302 - PVHS Add'l Work	0.00	257.99	(257.99)
8304 - PVHS Solar	0.00	25,341.04	(25,341.04)
8310 - CCMS Modernization	0.00	373,888.16	(373,888.16)
8320 - Lakeview Modernization	0.00	101,941.17	(101,941.17)
8334 - RHMS Mods	0.00	516.00	(516.00)
8337 - RHMS Solar	0.00	738,234.42	(738,234.42)
8340 - Amesti Modernization	0.00	35,715.67	(35,715.67)
8350 - Ann Soldo Modernization	0.00	333,922.99	(333,922.99)
8360 - Calabasas Modernization	0.00	72,761.68	(72,761.68)
8370 - Freedom Modernization	0.00	(1,277,352.39)	1,277,352.39
8380 - H.A. Hyde Modernization	0.00	3,500.00	(3,500.00)
8390 - Radcliff Modernization	0.00	41,829.87	(41,829.87)
8411 - Alianza Fire Hydrant and Water Tank	0.00	105,553.59	(105,553.59)
8412 - Alianza Modernization	0.00	25.00	(25.00)
8450 - New School Modernization	0.00	257.99	(257.99)
8500 - WHS C&E Modernization	0.00	18,500.00	(18,500.00)
8505 - WHS Classroom Addition	0.00	317,150.74	(317,150.74)
8506 - WHSMods	0.00	257.99	(257.99)
8509 - WHS Solar	0.00	1,597,467.23	(1,597,467.23)
8510 - PMS Modernization	0.00	142,657.78	(142,657.78)
8520 - EAHall A Wing Modernization	0.00	257.99	(257.99)
8523 - EAHall Track & Field Replacement	0.00	303,090.06	(303,090.06)
8524 - EAHall Relocatable Replacement	0.00	515,419.12	(515,419.12)
8530 - Hall District Modernization	0.00	152,538.30	(152,538.30)
8534 - Hall District Solar	0.00	68,388.04	(68,388.04)
8540 - MacQuiddy Modernization	0.00	4,779.08	(4,779.08)
8550 - Ohlone Modernization	0.00	30,315.66	(30,315.66)
8560 - Mintie White AWing Modernization	0.00	19,300.00	(19,300.00)
8570 - Linscott Modernization	0.00	2,416.66	(2,416.66)
8600 - District Office NOC Backup & Storage	0.00	72,013.00	(72,013.00)
8603 - Intelligent Classrooms	0.00	2,269,570.36	(2,269,570.36)
8604 - WAN Connections	0.00	6,000.00	(6,000.00)
8605 - Network Equipment	0.00	50,720.18	(50,720.18)
8606 - Data Drops	0.00	31,512.60	(31,512.60)
8607 - Cooling	0.00	6,092.00	(6,092.00)
8612 - Video Surveillance	0.00	192,410.00	(192,410.00)
Expense	18,000,000.00	9,789,968.66	8,210,031.34
21 - Building Fund (Bond Proceeds Only)	(17,800,000.00)	(9,585,978.35)	(8,214,021.65)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

25 - Capital Facilities fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9291 - Portable Housing	306,000.00	257,574.37	48,425.63
9293 - Redevelopment Fees	225,000.00	384,415.45	(159,415.45)
Income	531,000.00	641,989.82	(110,989.82)
9288 - Misc. Capital Facilities Costs	0.00	(881.00)	881.00
9291 - Portable Housing	357,343.00	517,131.39	(159,788.39)
Expense	357,343.00	516,250.39	(158,907.39)
25 - Capital Facilities fund	173,657.00	125,739.43	47,917.57

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
 Miscellaneous Funds

67 - Self-Insurance Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9621 - Medical Insurance	0.00	3,759,694.00	(3,759,694.00)
9622 - Dental/Vision Insurance	2,367,702.00	2,054,806.17	312,895.83
9623 - Workers Compensation	570,000.00	28,135.00	541,865.00
Income	2,937,702.00	5,842,635.17	(2,904,933.17)
9621 - Medical Insurance	0.00	15,887,611.89	(15,887,611.89)
9622 - Dental/Vision Insurance	2,367,702.00	2,044,597.57	323,104.43
9623 - Workers Compensation	570,000.00	3,709,302.39	(3,139,302.39)
Expense	2,937,702.00	21,641,511.85	(18,703,809.85)
67 - Self-Insurance Fund	0.00	(15,798,876.68)	15,798,876.68

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
 Miscellaneous Funds

71 - Retiree Benefit Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9601 - Retirees Benefits	4,021,385.00	3,753,809.43	267,575.57
Income	4,021,385.00	3,753,809.43	267,575.57
9601 - Retirees Benefits	4,021,385.00	3,316,904.00	704,481.00
Expense	4,021,385.00	3,316,904.00	704,481.00
71 - Retiree Benefit Fund	0.00	436,905.43	(436,905.43)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON
Miscellaneous Funds

73 - Foundation Trust Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9800 - Trust and Agency	100,000.00	38,820.97	61,179.03
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	67.19	(67.19)
9802 - Catherine Rogers Memorial Scholarship	0.00	877.62	(877.62)
9803 - Catherine Rogers Math Scholarship	0.00	33.08	(33.08)
9804 - John Lee Memorial Scholarship	0.00	12.10	(12.10)
9805 - Curtis Higgins Memorial Scholarship	0.00	14.83	(14.83)
9806 - Betsy Woolpert Scholarship	0.00	15.42	(15.42)
9807 - Chinese Community Scholarship	0.00	36.59	(36.59)
9808 - Charles H. Wait Scholarship	0.00	103,163.21	(103,163.21)
9809 - Iris & J.Arthur Rogers Industrial Tech.	0.00	13.36	(13.36)
9810 - Eddie Pepac Scholarship	0.00	2.54	(2.54)
9811 - T.S. MacQuiddy Scholarship	0.00	45.42	(45.42)
9812 - Lori Matusich Memorial Scholarship	0.00	25.43	(25.43)
9813 - Myra Harris Scholarship	0.00	1.32	(1.32)
9814 - Thomas Knego Memorial Scholarship	0.00	6.63	(6.63)
9815 - Kathryn E. Wait Scholarship	0.00	43,883.94	(43,883.94)
9816 - Norma S. Kirkland Scholarship	0.00	297.99	(297.99)
9817 - George G. Radcliff Scholarship	0.00	2,259.53	(2,259.53)
9818 - Bob Sheetz Memorial Scholarship	0.00	5.28	(5.28)
9819 - WHS Faculty Memorial Scholarship	0.00	245.21	(245.21)
9822 - Lois Hick Hastie Memorial Scholarship	0.00	224.74	(224.74)
9823 - Debra Whitmore Scholarship	0.00	5,013.20	(5,013.20)
9824 - Pam Gonsalves Scholarship	0.00	6.78	(6.78)
9825 - Turner Scholarship	0.00	4.29	(4.29)
9827 - Charles Dick Memorial	0.00	510.28	(510.28)
9828 - Corwan Mahle Scholarship	0.00	6.47	(6.47)
9829 - Asota Scholarship	0.00	0.57	(0.57)
9830 - PVCHT (PV Community Health Trust)	0.00	1.63	(1.63)
9831 - Donald Grunsky Trust	0.00	330.56	(330.56)
9832 - Chuck Lucas Scholarship	0.00	16.97	(16.97)
9833 - Steve Thompson Memorial	0.00	18.29	(18.29)
9897 - Rebele Scholarship	0.00	5,000.02	(5,000.02)
9898 - Advisory Board One Time Clear	0.00	2,341.33	(2,341.33)
9899 - Local One Time Clearing	0.00	0.30	(0.30)
Income	100,000.00	203,303.09	(103,303.09)
9800 - Trust and Agency	100,000.00	90,000.00	10,000.00
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	200.00	(200.00)
9808 - Charles H. Wait Scholarship	0.00	17,250.00	(17,250.00)
9815 - Kathryn E. Wait Scholarship	0.00	6,250.00	(6,250.00)
9828 - Corwan Mahle Scholarship	0.00	1,000.00	(1,000.00)
9830 - PVCHT (PV Community Health Trust)	0.00	500.00	(500.00)
9898 - Advisory Board One Time Clear	0.00	500.00	(500.00)
Expense	100,000.00	115,700.00	(15,700.00)
73 - Foundation Trust Fund	0.00	87,603.09	(87,603.09)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

09 - Charter Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	0.00	1,659.05	(1,659.05)
0000 - Undesignated	0.00	1,659.05	(1,659.05)
8 - Revenue	1,906,103.00	1,819,883.00	86,220.00
9701 - Charter School Education Protection Account (EPA)	1,906,103.00	1,819,883.00	86,220.00
8 - Revenue	198,989.00	198,989.00	0.00
9710 - Lottery Unrestricted (Charter Schools)	198,989.00	198,989.00	0.00
8 - Revenue	48,143.00	48,143.00	0.00
9711 - Lottery Restricted (Charter Schools)	48,143.00	48,143.00	0.00
8 - Revenue	4,945,580.00	4,747,555.00	198,025.00
9731 - Alianza Block Grant	4,945,580.00	4,747,555.00	198,025.00
8 - Revenue	1,718,686.00	1,682,636.02	36,049.98
9738 - Linscott Block Grant	1,718,686.00	1,682,636.02	36,049.98
8 - Revenue	1,962,404.00	1,890,981.73	71,422.27
9748 - Pacific Coast Charter Block Grant	1,962,404.00	1,890,981.73	71,422.27
8 - Revenue	630,492.00	663,285.64	(32,793.64)
9750 - Academic Vocational Block Grant	630,492.00	663,285.64	(32,793.64)
8 - Revenue	2,096,569.00	2,014,201.42	82,367.58
9751 - Watsonville Charter School of Arts Block Grant	2,096,569.00	2,014,201.42	82,367.58
Income	13,506,966.00	13,067,333.86	439,632.14
1 - Certificated Salaries	1,162,544.00	1,338,685.27	(176,141.27)
3 - Employee Benefits	608,595.00	655,335.17	(46,740.17)
4 - Books and Supplies	134,964.00	0.00	134,964.00
9701 - Charter School Education Protection Account (EPA)	1,906,103.00	1,994,020.44	(87,917.44)
1 - Certificated Salaries	8,857.00	0.00	8,857.00
2 - Classified Salaries	22,080.00	22,172.15	(92.15)
3 - Employee Benefits	38,729.00	39,280.41	(551.41)
4 - Books and Supplies	84,843.00	98,121.11	(13,278.11)
5 - Services	44,480.00	49,168.43	(4,688.43)
9710 - Lottery Unrestricted (Charter Schools)	198,989.00	208,742.10	(9,753.10)
4 - Books and Supplies	44,703.00	56,123.89	(11,420.89)
5 - Services	3,440.00	2,607.72	832.28
9711 - Lottery Restricted (Charter Schools)	48,143.00	58,731.61	(10,588.61)
1 - Certificated Salaries	0.00	10,142.80	(10,142.80)
3 - Employee Benefits	0.00	1,749.69	(1,749.69)
4 - Books and Supplies	0.00	73,820.17	(73,820.17)
5 - Services	0.00	845.34	(845.34)
9729 - Charter Common Core Standards Impl Grt	0.00	86,558.00	(86,558.00)
1 - Certificated Salaries	1,728,613.00	1,585,128.23	143,484.77
2 - Classified Salaries	331,131.00	310,871.09	20,259.91
3 - Employee Benefits	1,101,825.00	1,072,493.74	29,331.26
4 - Books and Supplies	257,325.00	108,281.67	149,043.33
5 - Services	1,526,686.00	1,553,300.96	(26,614.96)
9731 - Alianza Block Grant	4,945,580.00	4,630,075.69	315,504.31
1 - Certificated Salaries	627,095.00	611,629.80	15,465.20
2 - Classified Salaries	193,646.00	227,341.60	(33,695.60)
3 - Employee Benefits	426,804.00	427,109.23	(305.23)
4 - Books and Supplies	110,108.00	78,079.38	32,028.62
5 - Services	361,033.00	375,542.65	(14,509.65)
9738 - Linscott Block Grant	1,718,686.00	1,719,702.66	(1,016.66)
1 - Certificated Salaries	720,576.00	616,169.43	104,406.57
2 - Classified Salaries	103,510.00	96,948.40	6,561.60
3 - Employee Benefits	444,506.00	466,625.37	(22,119.37)

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2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

09 - Charter Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
4 - Books and Supplies	197,367.00	30,235.27	167,131.73
5 - Services	496,445.00	528,248.29	(31,803.29)
6 - Capital Outlay	0.00	89,155.00	(89,155.00)
9748 - Pacific Coast Charter Block Grant	1,962,404.00	1,827,381.76	135,022.24
1 - Certificated Salaries	303,245.00	299,053.81	4,191.19
2 - Classified Salaries	47,760.00	47,031.62	728.38
3 - Employee Benefits	174,370.00	176,110.72	(1,740.72)
4 - Books and Supplies	100.00	21,560.41	(21,460.41)
5 - Services	105,017.00	119,529.39	(14,512.39)
9750 - Academic Vocational Block Grant	630,492.00	663,285.95	(32,793.95)
1 - Certificated Salaries	806,010.00	781,384.50	24,625.50
2 - Classified Salaries	89,865.00	77,397.13	12,467.87
3 - Employee Benefits	444,886.00	431,534.09	13,351.91
4 - Books and Supplies	283,468.00	10,865.99	272,602.01
5 - Services	472,340.00	619,560.24	(147,220.24)
9751 - Watsonville Charter School of Arts Block Grant	2,096,569.00	1,920,741.95	175,827.05
1 - Certificated Salaries	31,009.00	32,746.80	(1,737.80)
3 - Employee Benefits	9,981.00	6,057.38	3,923.62
5 - Services	(40,990.00)	(38,804.18)	(2,185.82)
9785 - Charter School Admin	0.00	0.00	0.00
Expense	13,506,966.00	13,109,240.16	397,725.84
09 - Charter Fund	0.00	(41,906.30)	41,906.30

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	2,184,345.00	1,665,176.59	519,168.41
9900 - AE General Fund	2,184,345.00	1,665,176.59	519,168.41
8 - Revenue	27,293.00	27,803.43	(510.43)
9902 - AE Distance 5% Project	27,293.00	27,803.43	(510.43)
8 - Revenue	9,891.00	21,774.81	(11,883.81)
9904 - Adult Ed GED Testing	9,891.00	21,774.81	(11,883.81)
8 - Revenue	41,600.00	44,605.21	(3,005.21)
9905 - AE Drivers Training	41,600.00	44,605.21	(3,005.21)
8 - Revenue	49,971.00	47,365.51	2,605.49
9906 - AE Fees Support	49,971.00	47,365.51	2,605.49
8 - Revenue	41,059.00	41,059.00	0.00
9910 - AE EL Civics Civic Partnership	41,059.00	41,059.00	0.00
8 - Revenue	55,313.00	55,313.00	0.00
9914 - AE 231 ASE	55,313.00	55,313.00	0.00
8 - Revenue	110,676.00	110,676.00	0.00
9915 - AE 231 - ESL	110,676.00	110,676.00	0.00
8 - Revenue	30,919.00	30,919.00	0.00
9930 - AE Adults in Correctional Fac	30,919.00	30,919.00	0.00
8 - Revenue	0.00	230,265.00	(230,265.00)
9931 - Adult Ed CBET (new prgm 1829)	0.00	230,265.00	(230,265.00)
8 - Revenue	0.00	821.00	(821.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	821.00	(821.00)
8 - Revenue	78,852.00	63,043.26	15,808.74
9939 - AE Watsonville Co-Op Preschool Fees	78,852.00	63,043.26	15,808.74
8 - Revenue	60,738.00	60,378.00	360.00
9944 - Adult Ed First Five Grant	60,738.00	60,378.00	360.00
8 - Revenue	0.00	3,439.79	(3,439.79)
9945 - Adult Ed Donations Account	0.00	3,439.79	(3,439.79)
8 - Revenue	0.00	101,160.00	(101,160.00)
9948 - Lottery AE Unrestricted	0.00	101,160.00	(101,160.00)
Income	2,690,657.00	2,503,799.60	186,857.40
1 - Certificated Salaries	766,778.00	567,825.41	198,952.59
2 - Classified Salaries	385,596.00	310,214.99	75,381.01
3 - Employee Benefits	753,872.00	552,645.31	201,226.69
4 - Books and Supplies	47,731.00	61,372.04	(13,641.04)
5 - Services	163,568.00	114,790.95	48,777.05
7 - Other Outgo	66,800.00	58,327.89	8,472.11
9900 - AE General Fund	2,184,345.00	1,665,176.59	519,168.41
1 - Certificated Salaries	15,660.00	23,469.85	(7,809.85)
3 - Employee Benefits	10,594.00	3,359.65	7,234.35
7 - Other Outgo	1,039.00	973.93	65.07
9902 - AE Distance 5% Project	27,293.00	27,803.43	(510.43)
2 - Classified Salaries	2,293.00	5,740.99	(3,447.99)
3 - Employee Benefits	2,064.00	5,417.61	(3,353.61)
5 - Services	5,157.00	8,802.62	(3,645.62)
7 - Other Outgo	377.00	1,813.59	(1,436.59)
9904 - Adult Ed GED Testing	9,891.00	21,774.81	(11,883.81)
1 - Certificated Salaries	30,015.00	34,305.78	(4,290.78)
3 - Employee Benefits	5,905.00	2,781.99	3,123.01

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2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
4 - Books and Supplies	3,446.00	5,300.00	(1,854.00)
5 - Services	650.00	654.99	(4.99)
7 - Other Outgo	1,584.00	1,562.45	21.55
9905 - AE Drivers Training	41,600.00	44,605.21	(3,005.21)
1 - Certificated Salaries	29,733.00	24,379.82	5,353.18
2 - Classified Salaries	10,738.00	16,863.80	(6,125.80)
3 - Employee Benefits	7,615.00	4,462.75	3,152.25
7 - Other Outgo	1,885.00	1,659.14	225.86
9906 - AE Fees Support	49,971.00	47,365.51	2,605.49
1 - Certificated Salaries	19,575.00	14,439.26	5,135.74
2 - Classified Salaries	3,622.00	3,669.24	(47.24)
3 - Employee Benefits	8,588.00	4,647.92	3,940.08
4 - Books and Supplies	9,274.00	16,383.01	(7,109.01)
5 - Services	0.00	1,919.57	(1,919.57)
9910 - AE EL Civics Civic Partnership	41,059.00	41,059.00	0.00
1 - Certificated Salaries	31,311.00	28,437.09	2,873.91
2 - Classified Salaries	3,585.00	4,001.52	(416.52)
3 - Employee Benefits	9,417.00	5,453.26	3,963.74
4 - Books and Supplies	0.00	6,421.13	(6,421.13)
5 - Services	11,000.00	11,000.00	0.00
9914 - AE 231 ASE	55,313.00	55,313.00	0.00
1 - Certificated Salaries	30,928.00	10,009.20	20,918.80
2 - Classified Salaries	26,553.00	25,886.34	666.66
3 - Employee Benefits	32,964.00	21,672.23	11,291.77
4 - Books and Supplies	1,255.00	34,133.00	(32,878.00)
5 - Services	18,976.00	18,975.23	0.77
9915 - AE 231 - ESL	110,676.00	110,676.00	0.00
1 - Certificated Salaries	12,647.00	13,462.57	(815.57)
3 - Employee Benefits	17,106.00	16,120.51	985.49
4 - Books and Supplies	0.00	252.88	(252.88)
7 - Other Outgo	1,166.00	1,083.04	82.96
9930 - AE Adults in Correctional Fac	30,919.00	30,919.00	0.00
1 - Certificated Salaries	0.00	82,165.86	(82,165.86)
2 - Classified Salaries	0.00	41,177.74	(41,177.74)
3 - Employee Benefits	0.00	47,800.51	(47,800.51)
4 - Books and Supplies	0.00	4,884.31	(4,884.31)
5 - Services	0.00	54,236.58	(54,236.58)
9931 - Adult Ed CBET (new prgm 1829)	0.00	230,265.00	(230,265.00)
4 - Books and Supplies	0.00	500.00	(500.00)
5 - Services	0.00	321.00	(321.00)
9938 - AE Watsonville Co-Op Preschool Donations	0.00	821.00	(821.00)
1 - Certificated Salaries	39,526.00	37,583.21	1,942.79
3 - Employee Benefits	37,826.00	25,004.35	12,821.65
4 - Books and Supplies	1,500.00	455.70	1,044.30
9939 - AE Watsonville Co-Op Preschool Fees	78,852.00	63,043.26	15,808.74
1 - Certificated Salaries	33,921.00	16,984.97	16,936.03
2 - Classified Salaries	4,532.00	5,742.39	(1,210.39)
3 - Employee Benefits	19,660.00	34,970.64	(15,310.64)
5 - Services	2,625.00	2,680.00	(55.00)
9944 - Adult Ed First Five Grant	60,738.00	60,378.00	360.00
4 - Books and Supplies	0.00	3,439.79	(3,439.79)
9945 - Adult Ed Donations Account	0.00	3,439.79	(3,439.79)
1 - Certificated Salaries	0.00	46,901.02	(46,901.02)
2 - Classified Salaries	0.00	1,517.00	(1,517.00)
3 - Employee Benefits	0.00	36,006.95	(36,006.95)
4 - Books and Supplies	0.00	4,602.74	(4,602.74)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Miscellaneous Funds

11 - Adult Education Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
5 - Services	0.00	12,132.29	(12,132.29)
9948 - Lottery AE Unrestricted	0.00	101,160.00	(101,160.00)
Expense	2,690,657.00	2,503,799.60	186,857.40
11 - Adult Education Fund	0.00	0.00	0.00

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	34,592.00	28,030.05	6,561.95
9300 - PA20 Migrant Head Start	34,592.00	28,030.05	6,561.95
8 - Revenue	6,411,269.00	6,405,861.06	5,407.94
9301 - Migrant Head Start	6,411,269.00	6,405,861.06	5,407.94
8 - Revenue	0.00	0.00	0.00
9302 - MHS Donations	0.00	0.00	0.00
8 - Revenue	2,418,596.00	2,464,285.98	(45,689.98)
9303 - State Preschool CPRE	2,418,596.00	2,464,285.98	(45,689.98)
8 - Revenue	33,692.00	35,828.53	(2,136.53)
9304 - General CCTR	33,692.00	35,828.53	(2,136.53)
8 - Revenue	609,515.00	558,255.94	51,259.06
9306 - Migrant Child Care CMIG	609,515.00	558,255.94	51,259.06
8 - Revenue	79,557.00	79,646.87	(89.87)
9307 - Migrant Child Care CMSS	79,557.00	79,646.87	(89.87)
8 - Revenue	0.00	45,500.00	(45,500.00)
9309 - Early Learning Challenge	0.00	45,500.00	(45,500.00)
8 - Revenue	0.00	108,143.99	(108,143.99)
9311 - Child Development Reserve	0.00	108,143.99	(108,143.99)
8 - Revenue	88,639.00	0.00	88,639.00
9312 - CD Instructional Materials	88,639.00	0.00	88,639.00
8 - Revenue	17,500.00	17,502.75	(2.75)
9317 - Pre K & Family Literacy Support	17,500.00	17,502.75	(2.75)
8 - Revenue	109,282.00	267,988.00	(158,706.00)
9318 - Raising A Reader	109,282.00	267,988.00	(158,706.00)
8 - Revenue	0.00	(11,102.38)	11,102.38
9319 - Raising a Reader Fee for Service	0.00	(11,102.38)	11,102.38
8 - Revenue	0.00	42.92	(42.92)
9320 - Early Head Start	0.00	42.92	(42.92)
8 - Revenue	0.00	2,105.32	(2,105.32)
9321 - Preschool Support	0.00	2,105.32	(2,105.32)
8 - Revenue	0.00	10,000.00	(10,000.00)
9322 - RAR Community Foundation	0.00	10,000.00	(10,000.00)
8 - Revenue	0.00	6,020.00	(6,020.00)
9323 - CPRE Fee for Service	0.00	6,020.00	(6,020.00)
8 - Revenue	1,686,013.00	1,029,876.84	656,136.16
9324 - CCTR FCCH	1,686,013.00	1,029,876.84	656,136.16
8 - Revenue	0.00	705.47	(705.47)
9325 - CBKB7030 Loan	0.00	705.47	(705.47)
8 - Revenue	0.00	24,547.00	(24,547.00)
9328 - REPAIR & RENOVATION CRPM-3078	0.00	24,547.00	(24,547.00)
8 - Revenue	0.00	35,916.88	(35,916.88)
9329 - CD Repair & Renovation CRPM-9136	0.00	35,916.88	(35,916.88)
Income	11,488,655.00	11,109,155.22	379,499.78
4 - Books and Supplies	12,404.00	13,106.72	(702.72)
5 - Services	20,870.00	13,934.89	6,935.11
7 - Other Outgo	1,318.00	988.44	329.56

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2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
9300 - PA20 Migrant Head Start	34,592.00	28,030.05	6,561.95
1 - Certificated Salaries	1,056,500.00	1,158,749.94	(102,249.94)
2 - Classified Salaries	1,200,000.00	916,673.79	283,326.21
3 - Employee Benefits	1,470,497.00	1,479,325.53	(8,828.53)
4 - Books and Supplies	392,000.00	250,715.86	141,284.14
5 - Services	2,048,057.00	2,375,860.66	(327,803.66)
7 - Other Outgo	244,215.00	224,535.28	19,679.72
9301 - Migrant Head Start	6,411,269.00	6,405,861.06	5,407.94
1 - Certificated Salaries	995,164.00	1,050,565.72	(55,401.72)
2 - Classified Salaries	185,100.00	186,394.40	(1,294.40)
3 - Employee Benefits	1,050,300.00	1,056,608.33	(6,308.33)
4 - Books and Supplies	55,595.00	22,091.76	33,503.24
5 - Services	37,571.00	62,295.19	(24,724.19)
7 - Other Outgo	94,866.00	86,330.58	8,535.42
9303 - State Preschool CPRE	2,418,596.00	2,464,285.98	(45,689.98)
1 - Certificated Salaries	13,310.00	10,172.37	3,137.63
3 - Employee Benefits	17,359.00	21,030.90	(3,671.90)
4 - Books and Supplies	1,234.00	3,059.96	(1,825.96)
5 - Services	506.00	310.28	195.72
7 - Other Outgo	1,283.00	1,255.02	27.98
9304 - General CCTR	33,692.00	35,828.53	(2,136.53)
1 - Certificated Salaries	297,048.00	251,670.58	45,377.42
2 - Classified Salaries	39,000.00	38,270.16	729.84
3 - Employee Benefits	203,746.00	196,059.68	7,686.32
4 - Books and Supplies	3,615.00	7,014.43	(3,399.43)
5 - Services	44,892.00	45,686.24	(794.24)
7 - Other Outgo	21,214.00	19,554.85	1,659.15
9306 - Migrant Child Care CMIG	609,515.00	558,255.94	51,259.06
1 - Certificated Salaries	30,580.00	45,856.00	(15,276.00)
2 - Classified Salaries	7,197.00	2,197.32	4,999.68
3 - Employee Benefits	34,163.00	24,505.03	9,657.97
4 - Books and Supplies	3,577.00	3,494.69	82.31
5 - Services	1,010.00	803.92	206.08
7 - Other Outgo	3,030.00	2,789.91	240.09
9307 - Migrant Child Care CMSS	79,557.00	79,646.87	(89.87)
1 - Certificated Salaries	0.00	11,828.96	(11,828.96)
2 - Classified Salaries	0.00	851.29	(851.29)
3 - Employee Benefits	0.00	7,425.48	(7,425.48)
4 - Books and Supplies	0.00	23,521.48	(23,521.48)
5 - Services	0.00	279.00	(279.00)
7 - Other Outgo	0.00	1,593.79	(1,593.79)
9309 - Early Learning Challenge	0.00	45,500.00	(45,500.00)
1 - Certificated Salaries	50,982.00	0.00	50,982.00
3 - Employee Benefits	34,282.00	0.00	34,282.00
7 - Other Outgo	3,375.00	0.00	3,375.00
9312 - CD Instructional Materials	88,639.00	0.00	88,639.00
1 - Certificated Salaries	4,200.00	5,948.73	(1,748.73)
2 - Classified Salaries	250.00	799.27	(549.27)
3 - Employee Benefits	913.00	1,219.43	(306.43)
4 - Books and Supplies	3,070.00	7,957.45	(4,887.45)
5 - Services	8,400.00	964.78	7,435.22
7 - Other Outgo	667.00	613.09	53.91
9317 - Pre K & Family Literacy Support	17,500.00	17,502.75	(2.75)
1 - Certificated Salaries	51,814.00	79,303.27	(27,489.27)
2 - Classified Salaries	5,761.00	4,750.22	1,010.78
3 - Employee Benefits	47,568.00	47,876.33	(308.33)
4 - Books and Supplies	0.00	108,065.60	(108,065.60)
5 - Services	0.00	18,605.37	(18,605.37)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

12 - Child Development Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
7 - Other Outgo	4,139.00	9,387.21	(5,248.21)
9318 - Raising A Reader	109,282.00	267,988.00	(158,706.00)
1 - Certificated Salaries	0.00	14.56	(14.56)
3 - Employee Benefits	0.00	2.54	(2.54)
4 - Books and Supplies	0.00	300.06	(300.06)
5 - Services	0.00	(11,419.54)	11,419.54
9319 - Raising a Reader Fee for Service	0.00	(11,102.38)	11,102.38
4 - Books and Supplies	0.00	41.42	(41.42)
7 - Other Outgo	0.00	1.50	(1.50)
9320 - Early Head Start	0.00	42.92	(42.92)
2 - Classified Salaries	0.00	926.18	(926.18)
3 - Employee Benefits	0.00	128.23	(128.23)
4 - Books and Supplies	0.00	977.16	(977.16)
7 - Other Outgo	0.00	73.75	(73.75)
9321 - Preschool Support	0.00	2,105.32	(2,105.32)
4 - Books and Supplies	0.00	10,000.00	(10,000.00)
9322 - RAR Community Foundation	0.00	10,000.00	(10,000.00)
4 - Books and Supplies	0.00	4,286.84	(4,286.84)
5 - Services	0.00	1,522.29	(1,522.29)
7 - Other Outgo	0.00	210.87	(210.87)
9323 - CPRE Fee for Service	0.00	6,020.00	(6,020.00)
1 - Certificated Salaries	118,057.00	100,024.23	18,032.77
2 - Classified Salaries	56,282.00	40,781.97	15,500.03
3 - Employee Benefits	135,271.00	101,960.24	33,310.76
4 - Books and Supplies	25,583.00	39,601.39	(14,018.39)
5 - Services	1,286,597.00	711,434.00	575,163.00
7 - Other Outgo	64,223.00	36,075.01	28,147.99
9324 - CCTR FCCH	1,686,013.00	1,029,876.84	656,136.16
5 - Services	0.00	705.47	(705.47)
9325 - CBKB7030 Loan	0.00	705.47	(705.47)
4 - Books and Supplies	0.00	24,547.00	(24,547.00)
9328 - REPAIR & RENOVATION CRPM-3078	0.00	24,547.00	(24,547.00)
5 - Services	0.00	35,916.88	(35,916.88)
9329 - CD Repair & Renovation CRPM-9136	0.00	35,916.88	(35,916.88)
Expense	11,488,655.00	11,001,011.23	487,643.77
12 - Child Development Fund	0.00	108,143.99	(108,143.99)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

13 - Cafeteria Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	10,213,500.00	9,637,799.28	575,700.72
9400 - Food Service	10,213,500.00	9,637,799.28	575,700.72
8 - Revenue	386,000.00	371,734.56	14,265.44
9402 - Fresh Fruit & Vegetable Program	386,000.00	371,734.56	14,265.44
8 - Revenue	0.00	3,201.08	(3,201.08)
9404 - Got Breakfast?	0.00	3,201.08	(3,201.08)
8 - Revenue	164,200.00	245,019.62	(80,819.62)
9420 - Food Service Child Dev	164,200.00	245,019.62	(80,819.62)
Income	10,763,700.00	10,257,754.54	505,945.46
2 - Classified Salaries	2,305,945.00	2,246,872.97	59,072.03
3 - Employee Benefits	3,079,781.00	3,162,884.38	(83,103.38)
4 - Books and Supplies	4,449,060.00	4,193,194.98	255,865.02
5 - Services	24,826.00	72,025.95	(47,199.95)
6 - Capital Outlay	0.00	127,617.11	(127,617.11)
7 - Other Outgo	389,048.00	355,834.21	33,213.79
9400 - Food Service	10,248,660.00	10,158,429.60	90,230.40
2 - Classified Salaries	57,467.00	68,778.87	(11,311.87)
3 - Employee Benefits	19,533.00	9,338.99	10,194.01
4 - Books and Supplies	294,297.00	280,595.40	13,701.60
7 - Other Outgo	14,703.00	13,021.30	1,681.70
9402 - Fresh Fruit & Vegetable Program	386,000.00	371,734.56	14,265.44
5 - Services	0.00	4,415.00	(4,415.00)
9404 - Got Breakfast?	0.00	4,415.00	(4,415.00)
2 - Classified Salaries	34,553.00	60,522.90	(25,969.90)
3 - Employee Benefits	52,865.00	78,144.84	(25,279.84)
4 - Books and Supplies	70,527.00	97,344.02	(26,817.02)
5 - Services	0.00	425.20	(425.20)
7 - Other Outgo	6,255.00	8,582.66	(2,327.66)
9420 - Food Service Child Dev	164,200.00	245,019.62	(80,819.62)
Expense	10,798,860.00	10,779,598.78	19,261.22
13 - Cafeteria Fund	(35,160.00)	(521,844.24)	486,684.24

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

14 - Deferred Maintenance Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	7,000.00	5,085.95	1,914.05
9000 - Deferred Maint Fund Control Program	7,000.00	5,085.95	1,914.05
Income	7,000.00	5,085.95	1,914.05
5 - Services	0.00	7,500.00	(7,500.00)
9010 - Painting	0.00	7,500.00	(7,500.00)
5 - Services	270,001.00	10,397.00	259,604.00
9011 - Roofing	270,001.00	10,397.00	259,604.00
5 - Services	0.00	37,550.78	(37,550.78)
9012 - Flooring	0.00	37,550.78	(37,550.78)
5 - Services	76,952.00	46,250.00	30,702.00
9014 - Paving and Drainage Improvements	76,952.00	46,250.00	30,702.00
5 - Services	30,000.00	5,872.50	24,127.50
6 - Capital Outlay	0.00	22,500.00	(22,500.00)
9015 - Asphalt and Concrete Improvement	30,000.00	28,372.50	1,627.50
5 - Services	0.00	1,700.00	(1,700.00)
9016 - Wall System	0.00	1,700.00	(1,700.00)
4 - Books and Supplies	0.00	12,046.76	(12,046.76)
5 - Services	0.00	25,252.50	(25,252.50)
9017 - Plumbing	0.00	37,299.26	(37,299.26)
4 - Books and Supplies	0.00	5,583.09	(5,583.09)
5 - Services	384,000.00	3,541.80	380,458.20
9018 - Heating & Air Conditioning	384,000.00	9,124.89	374,875.11
5 - Services	1.00	12,456.48	(12,455.48)
9019 - Alarm Systems	1.00	12,456.48	(12,455.48)
5 - Services	78,000.00	0.00	78,000.00
9020 - Water Tanks	78,000.00	0.00	78,000.00
4 - Books and Supplies	0.00	2,051.62	(2,051.62)
5 - Services	138,000.00	262,667.29	(124,667.29)
6 - Capital Outlay	0.00	4,987.50	(4,987.50)
9023 - Other Deferred Maintenance Projects	138,000.00	269,706.41	(131,706.41)
5 - Services	148,001.00	42,967.17	105,033.83
6 - Capital Outlay	0.00	6,058.82	(6,058.82)
9024 - Septic	148,001.00	49,025.99	98,975.01
5 - Services	0.00	450.00	(450.00)
9025 - Electrical	0.00	450.00	(450.00)
Expense	1,124,955.00	509,833.31	615,121.69
14 - Deferred Maintenance Fund	(1,117,955.00)	(504,747.36)	(613,207.64)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	200,000.00	203,990.31	(3,990.31)
0000 - Undesignated	200,000.00	203,990.31	(3,990.31)
Income	200,000.00	203,990.31	(3,990.31)
2 - Classified Salaries	85,158.00	60,283.80	24,874.20
3 - Employee Benefits	75,318.00	51,311.84	24,006.16
5 - Services	0.00	11,922.50	(11,922.50)
6 - Capital Outlay	17,839,524.00	0.00	17,839,524.00
0000 - Undesignated	18,000,000.00	123,518.14	17,876,481.86
4 - Books and Supplies	0.00	1,023.91	(1,023.91)
5 - Services	0.00	931.00	(931.00)
6 - Capital Outlay	0.00	1,006,020.12	(1,006,020.12)
8100 - AHS Freedom Blvd Field Upgrade	0.00	1,007,975.03	(1,007,975.03)
6 - Capital Outlay	0.00	4,920.00	(4,920.00)
8101 - AHS Water Tank Replacement	0.00	4,920.00	(4,920.00)
6 - Capital Outlay	0.00	11,367.51	(11,367.51)
8102 - AHS Bleachers	0.00	11,367.51	(11,367.51)
6 - Capital Outlay	0.00	257.98	(257.98)
8105 - AHS Modernization	0.00	257.98	(257.98)
5 - Services	0.00	11,800.00	(11,800.00)
6 - Capital Outlay	0.00	2,170,706.00	(2,170,706.00)
8107 - AHS Solar	0.00	2,182,506.00	(2,182,506.00)
6 - Capital Outlay	0.00	0.00	0.00
8110 - AJHS New Gymnasium	0.00	0.00	0.00
6 - Capital Outlay	0.00	257.98	(257.98)
8112 - ? ? ? ? ?	0.00	257.98	(257.98)
5 - Services	0.00	13,000.00	(13,000.00)
6 - Capital Outlay	0.00	0.00	0.00
8120 - Bradley Modernization	0.00	13,000.00	(13,000.00)
5 - Services	0.00	6,968.50	(6,968.50)
8123 - Bradley Network Infrastructure Installation	0.00	6,968.50	(6,968.50)
5 - Services	0.00	(2,500.00)	2,500.00
6 - Capital Outlay	0.00	19,855.91	(19,855.91)
8124 - Bradley ES Solar	0.00	17,355.91	(17,355.91)
6 - Capital Outlay	0.00	10,471.43	(10,471.43)
8131 - Mar Vista multi Reconfiguration	0.00	10,471.43	(10,471.43)
6 - Capital Outlay	0.00	12,650.00	(12,650.00)
8134 - Mar Vista New Multipurpose	0.00	12,650.00	(12,650.00)
6 - Capital Outlay	0.00	8,958.66	(8,958.66)
8140 - Rio Del Mar modernization	0.00	8,958.66	(8,958.66)
6 - Capital Outlay	0.00	6,158.82	(6,158.82)
8150 - Valencia Modernization	0.00	6,158.82	(6,158.82)
6 - Capital Outlay	0.00	26,352.73	(26,352.73)
8300 - PVHS Upper 9 Playfields	0.00	26,352.73	(26,352.73)
6 - Capital Outlay	0.00	0.00	0.00
8301 - PV High New Auditorium	0.00	0.00	0.00
6 - Capital Outlay	0.00	257.99	(257.99)
8302 - PVHS Add'l Work	0.00	257.99	(257.99)
6 - Capital Outlay	0.00	25,341.04	(25,341.04)

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2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8304 - PVHS Solar	0.00	25,341.04	(25,341.04)
6 - Capital Outlay	0.00	373,888.16	(373,888.16)
8310 - CCMS Modernization	0.00	373,888.16	(373,888.16)
6 - Capital Outlay	0.00	101,941.17	(101,941.17)
8320 - Lakeview Modernization	0.00	101,941.17	(101,941.17)
6 - Capital Outlay	0.00	516.00	(516.00)
8334 - RHMS Mods	0.00	516.00	(516.00)
5 - Services	0.00	16,300.00	(16,300.00)
6 - Capital Outlay	0.00	721,934.42	(721,934.42)
8337 - RHMS Solar	0.00	738,234.42	(738,234.42)
6 - Capital Outlay	0.00	35,715.67	(35,715.67)
8340 - Amesti Modernization	0.00	35,715.67	(35,715.67)
6 - Capital Outlay	0.00	333,922.99	(333,922.99)
8350 - Ann Soldo Modernization	0.00	333,922.99	(333,922.99)
6 - Capital Outlay	0.00	72,761.68	(72,761.68)
8360 - Calabastas Modernization	0.00	72,761.68	(72,761.68)
6 - Capital Outlay	0.00	(1,277,352.39)	1,277,352.39
8370 - Freedom Modernization	0.00	(1,277,352.39)	1,277,352.39
6 - Capital Outlay	0.00	3,500.00	(3,500.00)
8380 - H.A. Hyde Modernization	0.00	3,500.00	(3,500.00)
6 - Capital Outlay	0.00	41,829.87	(41,829.87)
8390 - Radcliff Modernization	0.00	41,829.87	(41,829.87)
6 - Capital Outlay	0.00	105,553.59	(105,553.59)
8411 - Alianza Fire Hydrant and Water Tank	0.00	105,553.59	(105,553.59)
6 - Capital Outlay	0.00	25.00	(25.00)
8412 - Alianza Modernization	0.00	25.00	(25.00)
6 - Capital Outlay	0.00	257.99	(257.99)
8450 - New School Modernization	0.00	257.99	(257.99)
6 - Capital Outlay	0.00	18,500.00	(18,500.00)
8500 - WHS C&E Modernization	0.00	18,500.00	(18,500.00)
6 - Capital Outlay	0.00	317,150.74	(317,150.74)
8505 - WHS Classroom Addition	0.00	317,150.74	(317,150.74)
6 - Capital Outlay	0.00	257.99	(257.99)
8506 - WHSMods	0.00	257.99	(257.99)
6 - Capital Outlay	0.00	1,597,467.23	(1,597,467.23)
8509 - WHS Solar	0.00	1,597,467.23	(1,597,467.23)
5 - Services	0.00	874.00	(874.00)
6 - Capital Outlay	0.00	141,783.78	(141,783.78)
8510 - PMS Modernization	0.00	142,657.78	(142,657.78)
6 - Capital Outlay	0.00	257.99	(257.99)
8520 - EAHall A Wing Modernization	0.00	257.99	(257.99)
6 - Capital Outlay	0.00	303,090.06	(303,090.06)
8523 - EAHall Track & Field Replacement	0.00	303,090.06	(303,090.06)
6 - Capital Outlay	0.00	515,419.12	(515,419.12)
8524 - EAHall Relocatable Replacement	0.00	515,419.12	(515,419.12)
6 - Capital Outlay	0.00	152,538.30	(152,538.30)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

21 - Building Fund (Bond Proceeds Only)			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8530 - Hall District Modernization	0.00	152,538.30	(152,538.30)
6 - Capital Outlay	0.00	68,388.04	(68,388.04)
8534 - Hall District Solar	0.00	68,388.04	(68,388.04)
6 - Capital Outlay	0.00	4,779.08	(4,779.08)
8540 - MacQuiddy Modernization	0.00	4,779.08	(4,779.08)
6 - Capital Outlay	0.00	30,315.66	(30,315.66)
8550 - Ohlone Modernization	0.00	30,315.66	(30,315.66)
6 - Capital Outlay	0.00	19,300.00	(19,300.00)
8560 - Mintie White AWing Modernization	0.00	19,300.00	(19,300.00)
6 - Capital Outlay	0.00	2,416.66	(2,416.66)
8570 - Linscott Modernization	0.00	2,416.66	(2,416.66)
6 - Capital Outlay	0.00	72,013.00	(72,013.00)
8600 - District Office NOC Backup & Storage	0.00	72,013.00	(72,013.00)
4 - Books and Supplies	0.00	839,708.80	(839,708.80)
5 - Services	0.00	1,429,861.56	(1,429,861.56)
8603 - Intelligent Classrooms	0.00	2,269,570.36	(2,269,570.36)
5 - Services	0.00	6,000.00	(6,000.00)
8604 - WAN Connections	0.00	6,000.00	(6,000.00)
4 - Books and Supplies	0.00	28,870.10	(28,870.10)
5 - Services	0.00	21,850.08	(21,850.08)
8605 - Network Equipment	0.00	50,720.18	(50,720.18)
4 - Books and Supplies	0.00	10,278.05	(10,278.05)
5 - Services	0.00	21,234.55	(21,234.55)
8606 - Data Drops	0.00	31,512.60	(31,512.60)
6 - Capital Outlay	0.00	6,092.00	(6,092.00)
8607 - Cooling	0.00	6,092.00	(6,092.00)
5 - Services	0.00	192,410.00	(192,410.00)
8612 - Video Surveillance	0.00	192,410.00	(192,410.00)
Expense	18,000,000.00	9,789,968.66	8,210,031.34
21 - Building Fund (Bond Proceeds Only)	(17,800,000.00)	(9,585,978.35)	(8,214,021.65)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

25 - Capital Facilities fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	306,000.00	257,574.37	48,425.63
9291 - Portable Housing	306,000.00	257,574.37	48,425.63
8 - Revenue	225,000.00	384,415.45	(159,415.45)
9293 - Redevelopment Fees	225,000.00	384,415.45	(159,415.45)
Income	531,000.00	641,989.82	(110,989.82)
5 - Services	0.00	(1,000.00)	1,000.00
6 - Capital Outlay	0.00	119.00	(119.00)
9288 - Misc. Capital Facilities Costs	0.00	(881.00)	881.00
5 - Services	357,343.00	517,131.39	(159,788.39)
9291 - Portable Housing	357,343.00	517,131.39	(159,788.39)
Expense	357,343.00	516,250.39	(158,907.39)
25 - Capital Facilities fund	173,657.00	125,739.43	47,917.57

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

67 - Self-Insurance Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	0.00	3,759,694.00	(3,759,694.00)
9621 - Medical Insurance	0.00	3,759,694.00	(3,759,694.00)
8 - Revenue	2,367,702.00	2,054,806.17	312,895.83
9622 - Dental/Vision Insurance	2,367,702.00	2,054,806.17	312,895.83
8 - Revenue	570,000.00	28,135.00	541,865.00
9623 - Workers Compensation	570,000.00	28,135.00	541,865.00
Income	2,937,702.00	5,842,635.17	(2,904,933.17)
5 - Services	0.00	(2,192,388.11)	2,192,388.11
7 - Other Outgo	0.00	18,080,000.00	(18,080,000.00)
9621 - Medical Insurance	0.00	15,887,611.89	(15,887,611.89)
5 - Services	2,367,702.00	2,044,597.57	323,104.43
9622 - Dental/Vision Insurance	2,367,702.00	2,044,597.57	323,104.43
5 - Services	570,000.00	3,709,302.39	(3,139,302.39)
9623 - Workers Compensation	570,000.00	3,709,302.39	(3,139,302.39)
Expense	2,937,702.00	21,641,511.85	(18,703,809.85)
67 - Self-Insurance Fund	0.00	(15,798,876.68)	15,798,876.68

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
 Miscellaneous Funds

71 - Retiree Benefit Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	4,021,385.00	3,753,809.43	267,575.57
9601 - Retirees Benefits	4,021,385.00	3,753,809.43	267,575.57
Income	4,021,385.00	3,753,809.43	267,575.57
5 - Services	4,021,385.00	3,316,904.00	704,481.00
9601 - Retirees Benefits	4,021,385.00	3,316,904.00	704,481.00
Expense	4,021,385.00	3,316,904.00	704,481.00
71 - Retiree Benefit Fund	0.00	436,905.43	(436,905.43)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

73 - Foundation Trust Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	100,000.00	38,820.97	61,179.03
9800 - Trust and Agency	100,000.00	38,820.97	61,179.03
8 - Revenue	0.00	67.19	(67.19)
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	67.19	(67.19)
8 - Revenue	0.00	877.62	(877.62)
9802 - Catherine Rogers Memorial Scholarship	0.00	877.62	(877.62)
8 - Revenue	0.00	33.08	(33.08)
9803 - Catherine Rogers Math Scholarship	0.00	33.08	(33.08)
8 - Revenue	0.00	12.10	(12.10)
9804 - John Lee Memorial Scholarship	0.00	12.10	(12.10)
8 - Revenue	0.00	14.83	(14.83)
9805 - Curtis Higgins Memorial Scholarship	0.00	14.83	(14.83)
8 - Revenue	0.00	15.42	(15.42)
9806 - Betsy Woolpert Scholarship	0.00	15.42	(15.42)
8 - Revenue	0.00	36.59	(36.59)
9807 - Chinese Community Scholarship	0.00	36.59	(36.59)
8 - Revenue	0.00	103,163.21	(103,163.21)
9808 - Charles H. Wait Scholarship	0.00	103,163.21	(103,163.21)
8 - Revenue	0.00	13.36	(13.36)
9809 - Iris & J.Arthur Rogers Industrial Tech.	0.00	13.36	(13.36)
8 - Revenue	0.00	2.54	(2.54)
9810 - Eddie Pepac Scholarship	0.00	2.54	(2.54)
8 - Revenue	0.00	45.42	(45.42)
9811 - T.S. MacQuiddy Scholarship	0.00	45.42	(45.42)
8 - Revenue	0.00	25.43	(25.43)
9812 - Lori Matusich Memorial Scholarship	0.00	25.43	(25.43)
8 - Revenue	0.00	1.32	(1.32)
9813 - Myra Harris Scholarship	0.00	1.32	(1.32)
8 - Revenue	0.00	6.63	(6.63)
9814 - Thomas Knego Memorial Scholarship	0.00	6.63	(6.63)
8 - Revenue	0.00	43,883.94	(43,883.94)
9815 - Kathryn E. Wait Scholarship	0.00	43,883.94	(43,883.94)
8 - Revenue	0.00	297.99	(297.99)
9816 - Norma S. Kirkland Scholarship	0.00	297.99	(297.99)
8 - Revenue	0.00	2,259.53	(2,259.53)
9817 - George G. Radcliff Scholarship	0.00	2,259.53	(2,259.53)
8 - Revenue	0.00	5.28	(5.28)
9818 - Bob Sheetz Memorial Scholarship	0.00	5.28	(5.28)
8 - Revenue	0.00	245.21	(245.21)
9819 - WHS Faculty Memorial Scholarship	0.00	245.21	(245.21)
8 - Revenue	0.00	224.74	(224.74)
9822 - Lois Hick Hastie Memorial Scholarship	0.00	224.74	(224.74)
8 - Revenue	0.00	5,013.20	(5,013.20)
9823 - Debra Whitmore Scholarship	0.00	5,013.20	(5,013.20)
8 - Revenue	0.00	6.78	(6.78)
9824 - Pam Gonsalves Scholarship	0.00	6.78	(6.78)

2015-2016 PAJARO VALLEY UNIFIED PROPOSED BUDGET
14-15/15-16 RESTRICTED PROGRAM COMPARISON BY OBJECT
Miscellaneous Funds

73 - Foundation Trust Fund			
	Proposed 2015-2016	Estimated Actuals 2014-2015	Variance
8 - Revenue	0.00	4.29	(4.29)
9825 - Turner Scholarship	0.00	4.29	(4.29)
8 - Revenue	0.00	510.28	(510.28)
9827 - Charles Dick Memorial	0.00	510.28	(510.28)
8 - Revenue	0.00	6.47	(6.47)
9828 - Corwan Mahle Scholarship	0.00	6.47	(6.47)
8 - Revenue	0.00	0.57	(0.57)
9829 - Asota Scholarship	0.00	0.57	(0.57)
8 - Revenue	0.00	1.63	(1.63)
9830 - PVCHT (PV Community Health Trust)	0.00	1.63	(1.63)
8 - Revenue	0.00	330.56	(330.56)
9831 - Donald Grunsky Trust	0.00	330.56	(330.56)
8 - Revenue	0.00	16.97	(16.97)
9832 - Chuck Lucas Scholarship	0.00	16.97	(16.97)
8 - Revenue	0.00	18.29	(18.29)
9833 - Steve Thompson Memorial	0.00	18.29	(18.29)
8 - Revenue	0.00	5,000.02	(5,000.02)
9897 - Rebele Scholarship	0.00	5,000.02	(5,000.02)
8 - Revenue	0.00	2,341.33	(2,341.33)
9898 - Advisory Board One Time Clear	0.00	2,341.33	(2,341.33)
8 - Revenue	0.00	0.30	(0.30)
9899 - Local One Time Clearing	0.00	0.30	(0.30)
Income	100,000.00	203,303.09	(103,303.09)
5 - Services	100,000.00	90,000.00	10,000.00
9800 - Trust and Agency	100,000.00	90,000.00	10,000.00
5 - Services	0.00	200.00	(200.00)
9801 - Dr. Wm. Stefan Memorial Scholarship	0.00	200.00	(200.00)
5 - Services	0.00	17,250.00	(17,250.00)
9808 - Charles H. Wait Scholarship	0.00	17,250.00	(17,250.00)
5 - Services	0.00	6,250.00	(6,250.00)
9815 - Kathryn E. Wait Scholarship	0.00	6,250.00	(6,250.00)
5 - Services	0.00	1,000.00	(1,000.00)
9828 - Corwan Mahle Scholarship	0.00	1,000.00	(1,000.00)
5 - Services	0.00	500.00	(500.00)
9830 - PVCHT (PV Community Health Trust)	0.00	500.00	(500.00)
5 - Services	0.00	500.00	(500.00)
9898 - Advisory Board One Time Clear	0.00	500.00	(500.00)
Expense	100,000.00	115,700.00	(15,700.00)
73 - Foundation Trust Fund	0.00	87,603.09	(87,603.09)

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	138,983,743.55	0.00	138,983,743.55	158,917,169.00	0.00	158,917,169.00	14.3%
2) Federal Revenue		8100-8299	10,656.00	22,363,236.20	22,373,892.20	10,700.00	19,661,438.00	19,672,138.00	-12.1%
3) Other State Revenue		8300-8599	4,405,965.29	19,877,682.06	24,283,647.35	13,456,313.00	18,212,331.00	31,668,644.00	30.4%
4) Other Local Revenue		8600-8799	906,238.49	2,213,026.37	3,119,264.86	543,173.00	1,178,202.00	1,721,375.00	-44.8%
5) TOTAL, REVENUES			144,306,603.33	44,453,944.63	188,760,547.96	172,927,355.00	39,051,971.00	211,979,326.00	12.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	57,578,699.74	20,326,547.71	77,905,247.45	60,968,952.00	16,877,087.00	77,846,039.00	-0.1%
2) Classified Salaries		2000-2999	16,364,902.72	13,381,823.29	29,746,726.01	16,968,180.00	13,412,227.00	30,380,407.00	2.1%
3) Employee Benefits		3000-3999	39,883,523.12	20,915,156.70	60,798,679.82	45,479,635.00	21,018,272.00	66,497,907.00	9.4%
4) Books and Supplies		4000-4999	4,731,345.83	5,028,347.21	9,759,693.04	6,429,325.00	4,947,924.00	11,377,249.00	16.6%
5) Services and Other Operating Expenditures		5000-5999	12,217,952.23	10,711,388.80	22,929,341.03	14,099,576.00	9,004,157.00	23,103,733.00	0.8%
6) Capital Outlay		6000-6999	30,042.72	633,198.92	663,241.64	1,500,000.00	772,000.00	2,272,000.00	242.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,242,407.63	0.00	1,242,407.63	1,200,805.00	0.00	1,200,805.00	-3.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,951,976.53)	2,125,709.02	(826,267.51)	(2,989,048.00)	2,067,861.00	(921,187.00)	11.5%
9) TOTAL, EXPENDITURES			129,096,897.46	73,122,171.65	202,219,069.11	143,657,425.00	68,099,528.00	211,756,953.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,209,705.87	(28,668,227.02)	(13,458,521.15)	29,269,930.00	(29,047,557.00)	222,373.00	-101.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,080,000.00	0.00	18,080,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	375,963.20	0.00	375,963.20	611,991.00	0.00	611,991.00	62.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,170,478.52)	26,170,478.52	0.00	(27,874,812.00)	27,874,812.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,466,441.72)	26,170,478.52	17,704,036.80	(28,486,803.00)	27,874,812.00	(611,991.00)	-103.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,743,264.15	(2,497,748.50)	4,245,515.65	783,127.00	(1,172,745.00)	(389,618.00)	-109.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,494,030.87	9,082,370.83	38,576,401.70	34,369,781.02	6,584,622.33	40,954,403.35	6.2%
b) Audit Adjustments		9793	(1,867,514.00)	0.00	(1,867,514.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,626,516.87	9,082,370.83	36,708,887.70	34,369,781.02	6,584,622.33	40,954,403.35	11.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,626,516.87	9,082,370.83	36,708,887.70	34,369,781.02	6,584,622.33	40,954,403.35	11.6%
2) Ending Balance, June 30 (E + F1e)			34,369,781.02	6,584,622.33	40,954,403.35	35,152,908.02	5,411,877.33	40,564,785.35	-1.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	0.0%
Stores		9712	157,468.00	0.00	157,468.00	157,468.00	0.00	157,468.00	0.0%
Prepaid Expenditures		9713	935,000.00	0.00	935,000.00	935,000.00	0.00	935,000.00	0.0%
All Others		9719	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
b) Restricted		9740	0.00	6,584,622.33	6,584,622.33	0.00	5,411,877.33	5,411,877.33	-17.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	17,580,000.00	0.00	17,580,000.00	17,580,000.00	0.00	17,580,000.00	0.0%
d) Assigned									
Other Assignments		9780	3,672,962.00	0.00	3,672,962.00	9,119,526.00	0.00	9,119,526.00	148.3%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,053,396.00	0.00	6,053,396.00	6,333,568.00	0.00	6,333,568.00	4.6%
Unassigned/Unappropriated Amount		9790	5,850,955.02	0.00	5,850,955.02	907,346.02	0.00	907,346.02	-84.5%

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

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)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	71,989,625.40	0.00	71,989,625.40	91,747,878.00	0.00	91,747,878.00	27.4%
Education Protection Account State Aid - Current Year		8012	20,552,237.00	0.00	20,552,237.00	21,190,651.00	0.00	21,190,651.00	3.1%
State Aid - Prior Years		8019	64,623.15	0.00	64,623.15	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	385,169.07	0.00	385,169.07	385,169.00	0.00	385,169.00	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	49,993,759.31	0.00	49,993,759.31	50,029,125.00	0.00	50,029,125.00	0.1%
Unsecured Roll Taxes		8042	1,091,574.60	0.00	1,091,574.60	1,091,575.00	0.00	1,091,575.00	0.0%
Prior Years' Taxes		8043	105,240.34	0.00	105,240.34	105,240.00	0.00	105,240.00	0.0%
Supplemental Taxes		8044	559,997.45	0.00	559,997.45	559,997.00	0.00	559,997.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(161,901.00)	0.00	(161,901.00)	(161,901.00)	0.00	(161,901.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,505,914.71	0.00	1,505,914.71	1,505,915.00	0.00	1,505,915.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	35,365.50	0.00	35,365.50	0.00	0.00	0.00	-100.0%
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	75,812.76	0.00	75,812.76	75,813.00	0.00	75,813.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			146,197,418.29	0.00	146,197,418.29	166,529,462.00	0.00	166,529,462.00	13.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(1,774,264.68)		(1,774,264.68)	(2,105,890.00)		(2,105,890.00)	18.7%
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	(5,439,410.06)	0.00	(5,439,410.06)	(5,506,403.00)	0.00	(5,506,403.00)	1.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			138,983,743.55	0.00	138,983,743.55	158,917,169.00	0.00	158,917,169.00	14.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,522,294.00	3,522,294.00	0.00	3,572,599.00	3,572,599.00	1.4%
Special Education Discretionary Grants		8182	0.00	1,014,978.00	1,014,978.00	0.00	1,010,956.00	1,010,956.00	-0.4%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		4,802,596.77	4,802,596.77		5,152,896.00	5,152,896.00	7.3%
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		840,959.96	840,959.96		822,748.00	822,748.00	-2.2%
NCLB: Title III, Immigrant Education Program	4201	8290		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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		933,997.21	933,997.21		872,347.00	872,347.00	-6.6%
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		10,493,785.45	10,493,785.45		7,172,640.00	7,172,640.00	-31.6%
Vocational and Applied Technology Education	3500-3699	8290		160,348.67	160,348.67		168,726.00	168,726.00	5.2%
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	10,656.00	594,276.14	604,932.14	10,700.00	888,526.00	899,226.00	48.8%
TOTAL, FEDERAL REVENUE			10,656.00	22,363,236.20	22,373,892.20	10,700.00	19,661,438.00	19,672,138.00	-12.1%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		11,208,305.00	11,208,305.00		11,342,805.00	11,342,805.00	1.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,793,173.00	0.00	1,793,173.00	11,042,869.00	0.00	11,042,869.00	515.8%
Lottery - Unrestricted and Instructional Materials		8560	2,524,935.80	716,349.97	3,241,285.77	2,322,944.00	617,032.00	2,939,976.00	-9.3%
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		4,396,564.00	4,396,564.00		4,396,564.00	4,396,564.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,717,051.79	1,717,051.79		0.00	0.00	-100.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	87,856.49	1,839,411.30	1,927,267.79	90,500.00	1,855,930.00	1,946,430.00	1.0%
TOTAL, OTHER STATE REVENUE			4,405,965.29	19,877,682.06	24,283,647.35	13,456,313.00	18,212,331.00	31,668,644.00	30.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,960.59	16,584.87	77,545.46	70,000.00	15,000.00	85,000.00	9.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	114,234.05	0.00	114,234.05	0.00	0.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	104,840.44	10,556.69	115,397.13	0.00	0.00	0.00	-100.0%
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	626,203.41	2,185,884.81	2,812,088.22	473,173.00	1,163,202.00	1,636,375.00	-41.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			906,238.49	2,213,026.37	3,119,264.86	543,173.00	1,178,202.00	1,721,375.00	-44.8%
TOTAL, REVENUES			144,306,603.33	44,453,944.63	188,760,547.96	172,927,355.00	39,051,971.00	211,979,326.00	12.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	45,611,163.04	14,898,424.92	60,509,587.96	47,076,526.00	12,001,631.00	59,078,157.00	-2.4%
Certificated Pupil Support Salaries		1200	3,985,947.74	477,052.92	4,463,000.66	5,446,517.00	568,306.00	6,014,823.00	34.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,656,048.29	3,219,864.84	9,875,913.13	6,779,064.00	2,933,117.00	9,712,181.00	-1.7%
Other Certificated Salaries		1900	1,325,540.67	1,731,205.03	3,056,745.70	1,666,845.00	1,374,033.00	3,040,878.00	-0.5%
TOTAL, CERTIFICATED SALARIES			57,578,699.74	20,326,547.71	77,905,247.45	60,968,952.00	16,877,087.00	77,846,039.00	-0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	279,867.71	7,914,153.72	8,194,021.43	316,214.00	7,717,235.00	8,033,449.00	-2.0%
Classified Support Salaries		2200	7,237,689.17	1,377,330.84	8,615,020.01	7,597,801.00	1,587,321.00	9,185,122.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	1,520,501.53	384,902.52	1,905,404.05	1,635,350.00	388,510.00	2,023,860.00	6.2%
Clerical, Technical and Office Salaries		2400	6,010,658.62	1,745,654.26	7,756,312.88	5,976,744.00	1,714,681.00	7,691,425.00	-0.8%
Other Classified Salaries		2900	1,316,185.69	1,959,781.95	3,275,967.64	1,442,071.00	2,004,480.00	3,446,551.00	5.2%
TOTAL, CLASSIFIED SALARIES			16,364,902.72	13,381,823.29	29,746,726.01	16,968,180.00	13,412,227.00	30,380,407.00	2.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,959,540.55	1,654,579.58	6,614,120.13	6,458,251.00	1,741,271.00	8,199,522.00	24.0%
PERS		3201-3202	2,780,852.62	2,269,949.04	5,050,801.66	3,049,714.00	2,506,464.00	5,556,178.00	10.0%
OASDI/Medicare/Alternative		3301-3302	2,037,979.24	1,323,408.48	3,361,387.72	2,190,168.00	1,300,476.00	3,490,644.00	3.8%
Health and Welfare Benefits		3401-3402	25,159,961.53	13,345,553.36	38,505,514.89	28,196,426.00	13,281,506.00	41,477,932.00	7.7%
Unemployment Insurance		3501-3502	51,043.85	32,744.42	83,788.27	43,439.00	15,216.00	58,655.00	-30.0%
Workers' Compensation		3601-3602	2,560,617.93	1,185,053.71	3,745,671.64	2,925,461.00	1,139,105.00	4,064,566.00	8.5%
OPEB, Allocated		3701-3702	2,314,736.36	991,018.11	3,305,754.47	2,597,385.00	1,034,234.00	3,631,619.00	9.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,791.04	112,850.00	131,641.04	18,791.00	0.00	18,791.00	-85.7%
TOTAL, EMPLOYEE BENEFITS			39,883,523.12	20,915,156.70	60,798,679.82	45,479,635.00	21,018,272.00	66,497,907.00	9.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	710,378.53	710,378.53	5,501.00	497,032.00	502,533.00	-29.3%
Books and Other Reference Materials		4200	277,017.26	528,700.04	805,717.30	234,083.00	60,611.00	294,694.00	-63.4%
Materials and Supplies		4300	3,454,428.00	2,241,403.90	5,695,831.90	5,538,594.00	3,647,005.00	9,185,599.00	61.3%
Noncapitalized Equipment		4400	999,900.57	1,547,864.74	2,547,765.31	651,147.00	743,276.00	1,394,423.00	-45.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,731,345.83	5,028,347.21	9,759,693.04	6,429,325.00	4,947,924.00	11,377,249.00	16.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	525,029.19	1,528,163.33	2,053,192.52	348,779.00	2,368,517.00	2,717,296.00	32.3%
Travel and Conferences		5200	238,390.65	323,958.87	562,349.52	207,688.00	419,128.00	626,816.00	11.5%
Dues and Memberships		5300	53,498.57	10,964.00	64,462.57	59,469.00	1,605.00	61,074.00	-5.3%
Insurance		5400 - 5450	1,033,505.75	9,986.43	1,043,492.18	1,106,000.00	0.00	1,106,000.00	6.0%
Operations and Housekeeping Services		5500	2,873,022.80	16,000.00	2,889,022.80	2,879,200.00	16,500.00	2,895,700.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,010,401.85	801,397.36	2,811,799.21	2,086,452.00	797,917.00	2,884,369.00	2.6%
Transfers of Direct Costs		5710	(915,204.94)	915,204.94	0.00	(846,091.00)	846,091.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,973,270.97)	52,854.44	(2,920,416.53)	(2,952,764.00)	22,055.00	(2,930,709.00)	0.4%
Professional/Consulting Services and Operating Expenditures		5800	8,843,763.68	6,967,736.96	15,811,500.64	10,596,668.00	4,428,401.00	15,025,069.00	-5.0%
Communications		5900	528,815.65	85,122.47	613,938.12	614,175.00	103,943.00	718,118.00	17.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,217,952.23	10,711,388.80	22,929,341.03	14,099,576.00	9,004,157.00	23,103,733.00	0.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	35,331.52	35,331.52	1,500,000.00	0.00	1,500,000.00	4145.5%
Buildings and Improvements of Buildings		6200	6,940.00	432,867.40	439,807.40	0.00	750,000.00	750,000.00	70.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	23,102.72	165,000.00	188,102.72	0.00	22,000.00	22,000.00	-88.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,042.72	633,198.92	663,241.64	1,500,000.00	772,000.00	2,272,000.00	242.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	65,862.00	0.00	65,862.00	65,862.00	0.00	65,862.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	317,862.00	0.00	317,862.00	368,626.00	0.00	368,626.00	16.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.0%
Debt Service									
Debt Service - Interest		7438	18,789.25	0.00	18,789.25	45,616.00	0.00	45,616.00	142.8%
Other Debt Service - Principal		7439	689,894.38	0.00	689,894.38	570,701.00	0.00	570,701.00	-17.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,242,407.63	0.00	1,242,407.63	1,200,805.00	0.00	1,200,805.00	-3.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,125,709.02)	2,125,709.02	0.00	(2,067,861.00)	2,067,861.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(826,267.51)	0.00	(826,267.51)	(921,187.00)	0.00	(921,187.00)	11.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,951,976.53)	2,125,709.02	(826,267.51)	(2,989,048.00)	2,067,861.00	(921,187.00)	11.5%
TOTAL, EXPENDITURES			129,096,897.46	73,122,171.65	202,219,069.11	143,657,425.00	68,099,528.00	211,756,953.00	4.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,080,000.00	0.00	18,080,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,080,000.00	0.00	18,080,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	375,963.20	0.00	375,963.20	611,991.00	0.00	611,991.00	62.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,963.20	0.00	375,963.20	611,991.00	0.00	611,991.00	62.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(26,172,978.52)	26,172,978.52	0.00	(27,874,812.00)	27,874,812.00	0.00	0.0%
Contributions from Restricted Revenues		8990	2,500.00	(2,500.00)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(26,170,478.52)	26,170,478.52	0.00	(27,874,812.00)	27,874,812.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(8,466,441.72)	26,170,478.52	17,704,036.80	(28,486,803.00)	27,874,812.00	(611,991.00)	-103.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	138,983,743.55	0.00	138,983,743.55	158,917,169.00	0.00	158,917,169.00	14.3%
2) Federal Revenue		8100-8299	10,656.00	22,363,236.20	22,373,892.20	10,700.00	19,661,438.00	19,672,138.00	-12.1%
3) Other State Revenue		8300-8599	4,405,965.29	19,877,682.06	24,283,647.35	13,456,313.00	18,212,331.00	31,668,644.00	30.4%
4) Other Local Revenue		8600-8799	906,238.49	2,213,026.37	3,119,264.86	543,173.00	1,178,202.00	1,721,375.00	-44.8%
5) TOTAL REVENUES			144,306,603.33	44,453,944.63	188,760,547.96	172,927,355.00	39,051,971.00	211,979,326.00	12.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		73,356,613.51	47,821,765.67	121,178,379.18	78,252,660.00	43,095,141.00	121,347,801.00	0.1%
2) Instruction - Related Services	2000-2999		18,458,858.75	13,650,713.45	32,109,572.20	23,023,134.00	11,630,692.00	34,653,826.00	7.9%
3) Pupil Services	3000-3999		17,161,061.90	3,292,206.12	20,453,268.02	18,121,565.00	4,187,296.00	22,308,861.00	9.1%
4) Ancillary Services	4000-4999		1,345,563.19	89,286.31	1,434,849.50	1,530,899.00	0.00	1,530,899.00	6.7%
5) Community Services	5000-5999		10,062.21	1,200.00	11,262.21	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		6,359,997.16	2,191,420.87	8,551,418.03	7,220,677.00	2,510,208.00	9,730,885.00	13.8%
8) Plant Services	8000-8999		11,162,333.11	6,075,579.23	17,237,912.34	14,307,685.00	6,676,191.00	20,983,876.00	21.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,242,407.63	0.00	1,242,407.63	1,200,805.00	0.00	1,200,805.00	-3.3%
10) TOTAL EXPENDITURES			129,096,897.46	73,122,171.65	202,219,069.11	143,657,425.00	68,099,528.00	211,756,953.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			15,209,705.87	(28,668,227.02)	(13,458,521.15)	29,269,930.00	(29,047,557.00)	222,373.00	-101.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	18,080,000.00	0.00	18,080,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	375,963.20	0.00	375,963.20	611,991.00	0.00	611,991.00	62.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(26,170,478.52)	26,170,478.52	0.00	(27,874,812.00)	27,874,812.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(8,466,441.72)	26,170,478.52	17,704,036.80	(28,486,803.00)	27,874,812.00	(611,991.00)	-103.5%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,743,264.15	(2,497,748.50)	4,245,515.65	783,127.00	(1,172,745.00)	(389,618.00)	-109.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	29,494,030.87	9,082,370.83	38,576,401.70	34,369,781.02	6,584,622.33	40,954,403.35	6.2%
b) Audit Adjustments		9793	(1,867,514.00)	0.00	(1,867,514.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			27,626,516.87	9,082,370.83	36,708,887.70	34,369,781.02	6,584,622.33	40,954,403.35	11.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,626,516.87	9,082,370.83	36,708,887.70	34,369,781.02	6,584,622.33	40,954,403.35	11.6%
2) Ending Balance, June 30 (E + F1e)			34,369,781.02	6,584,622.33	40,954,403.35	35,152,908.02	5,411,877.33	40,564,785.35	-1.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	55,000.00	0.00	55,000.00	55,000.00	0.00	55,000.00	0.0%
Stores		9712	157,468.00	0.00	157,468.00	157,468.00	0.00	157,468.00	0.0%
Prepaid Expenditures		9713	935,000.00	0.00	935,000.00	935,000.00	0.00	935,000.00	0.0%
All Others		9719	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00	0.0%
b) Restricted									
		9740	0.00	6,584,622.33	6,584,622.33	0.00	5,411,877.33	5,411,877.33	-17.8%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	17,580,000.00	0.00	17,580,000.00	17,580,000.00	0.00	17,580,000.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	3,672,962.00	0.00	3,672,962.00	9,119,526.00	0.00	9,119,526.00	148.3%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	6,053,396.00	0.00	6,053,396.00	6,333,568.00	0.00	6,333,568.00	4.6%
Unassigned/Unappropriated Amount		9790	5,850,955.02	0.00	5,850,955.02	907,346.02	0.00	907,346.02	-84.5%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
3320	Special Ed: IDEA Preschool Local Entitlement, Part B, Sec 611	0.00	3.00
5640	Medi-Cal Billing Option	129,566.41	0.41
6230	California Clean Energy Jobs Act	266,387.00	266,387.00
6300	Lottery: Instructional Materials	203,226.09	203,226.09
6512	Special Ed: Mental Health Services	1,570,356.76	1,493,651.76
7400	Quality Education Investment Act	99.15	99.15
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	268,523.00
9010	Other Restricted Local	4,414,986.92	3,179,986.92
Total, Restricted Balance		6,584,622.33	5,411,877.33

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,371,119.00	13,077,880.00	5.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	365,063.00	275,395.00	-24.6%
4) Other Local Revenue		8600-8799	145,875.86	9,100.00	-93.8%
5) TOTAL, REVENUES			12,882,057.86	13,362,375.00	3.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,274,940.64	5,387,949.00	2.1%
2) Classified Salaries		2000-2999	781,761.99	787,992.00	0.8%
3) Employee Benefits		3000-3999	3,276,295.80	3,249,696.00	-0.8%
4) Books and Supplies		4000-4999	477,087.89	1,112,878.00	133.3%
5) Services and Other Operating Expenditures		5000-5999	3,209,998.84	2,968,451.00	-7.5%
6) Capital Outlay		6000-6999	89,155.00	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			13,109,240.16	13,506,966.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(227,182.30)	(144,591.00)	-36.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,276.00	144,591.00	-22.0%
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			185,276.00	144,591.00	-22.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,906.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,154,540.36	2,112,634.06	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,154,540.36	2,112,634.06	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,154,540.36	2,112,634.06	-1.9%
2) Ending Balance, June 30 (E + F1e)			2,112,634.06	2,112,634.06	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			140,262.90	140,262.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,972,371.78	1,972,371.78	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.62)	(0.62)	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	5,580,483.00	7,001,638.00	25.5%
Education Protection Account State Aid - Current Year		8012	1,819,883.00	1,906,103.00	4.7%
State Aid - Prior Years		8019	861,821.00	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	4,108,932.00	4,170,139.00	1.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,371,119.00	13,077,880.00	5.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	117,931.00	28,263.00	-76.0%
Lottery - Unrestricted and Instructional Materials		8560	247,132.00	247,132.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			365,063.00	275,395.00	-24.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	107,000.00	0.00	-100.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,486.87	9,100.00	-27.1%
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	26,388.99	0.00	-100.0%
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	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,875.86	9,100.00	-93.8%
TOTAL, REVENUES			12,882,057.86	13,362,375.00	3.7%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	4,650,029.39	4,741,960.00	2.0%
Certificated Pupil Support Salaries		1200	34,858.48	57,811.00	65.8%
Certificated Supervisors' and Administrators' Salaries		1300	504,276.99	554,714.00	10.0%
Other Certificated Salaries		1900	85,775.78	33,464.00	-61.0%
TOTAL, CERTIFICATED SALARIES			5,274,940.64	5,387,949.00	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	137,831.61	113,413.00	-17.7%
Classified Support Salaries		2200	201,005.87	235,622.00	17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	354,458.50	347,466.00	-2.0%
Other Classified Salaries		2900	88,466.01	91,491.00	3.4%
TOTAL, CLASSIFIED SALARIES			781,761.99	787,992.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	507,791.13	574,968.00	13.2%
PERS		3201-3202	134,191.02	126,947.00	-5.4%
OASDI/Medicare/Alternative		3301-3302	140,293.71	135,789.00	-3.2%
Health and Welfare Benefits		3401-3402	2,055,229.37	1,974,680.00	-3.9%
Unemployment Insurance		3501-3502	3,805.65	3,083.00	-19.0%
Workers' Compensation		3601-3602	228,413.78	228,813.00	0.2%
OPEB, Allocated		3701-3702	191,798.37	205,416.00	7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,772.77	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			3,276,295.80	3,249,696.00	-0.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	71,135.63	55,948.00	-21.4%
Books and Other Reference Materials		4200	16,339.54	25,312.00	54.9%
Materials and Supplies		4300	261,967.61	1,020,618.00	289.6%
Noncapitalized Equipment		4400	127,645.11	11,000.00	-91.4%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			477,087.89	1,112,878.00	133.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,444.03	4,000.00	-26.5%
Dues and Memberships		5300	10,030.70	6,810.00	-32.1%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,479.96	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	29,303.49	32,150.00	9.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,817,893.40	2,815,289.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	338,095.83	108,102.00	-68.0%
Communications		5900	4,751.43	2,100.00	-55.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,209,998.84	2,968,451.00	-7.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	89,155.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			89,155.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,109,240.16	13,506,966.00	3.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	185,276.00	144,591.00	-22.0%
(a) TOTAL, INTERFUND TRANSFERS IN			185,276.00	144,591.00	-22.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			185,276.00	144,591.00	-22.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	12,371,119.00	13,077,880.00	5.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	365,063.00	275,395.00	-24.6%
4) Other Local Revenue		8600-8799	145,875.86	9,100.00	-93.8%
5) TOTAL, REVENUES			12,882,057.86	13,362,375.00	3.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		7,788,828.53	7,972,713.00	2.4%
2) Instruction - Related Services	2000-2999		4,859,615.48	5,122,359.00	5.4%
3) Pupil Services	3000-3999		42,332.51	71,725.00	69.4%
4) Ancillary Services	4000-4999		21,422.05	27,332.00	27.6%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		397,041.59	312,837.00	-21.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			13,109,240.16	13,506,966.00	3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(227,182.30)	(144,591.00)	-36.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	185,276.00	144,591.00	-22.0%
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			185,276.00	144,591.00	-22.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,906.30)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,154,540.36	2,112,634.06	-1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,154,540.36	2,112,634.06	-1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,154,540.36	2,112,634.06	-1.9%
2) Ending Balance, June 30 (E + F1e)			2,112,634.06	2,112,634.06	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			140,262.90	140,262.90	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,972,371.78	1,972,371.78	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(0.62)	(0.62)	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
6230	California Clean Energy Jobs Act	125,415.00	125,415.00
6300	Lottery: Instructional Materials	14,847.90	14,847.90
Total, Restricted Balance		<u>140,262.90</u>	<u>140,262.90</u>

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,774,264.68	2,105,890.00	18.7%
2) Federal Revenue		8100-8299	207,048.00	207,048.00	0.0%
3) Other State Revenue		8300-8599	30,919.00	30,919.00	0.0%
4) Other Local Revenue		8600-8799	390,407.92	346,800.00	-11.2%
5) TOTAL, REVENUES			2,402,639.60	2,690,657.00	12.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	899,964.04	1,010,094.00	12.2%
2) Classified Salaries		2000-2999	414,814.01	436,919.00	5.3%
3) Employee Benefits		3000-3999	760,343.68	905,611.00	19.1%
4) Books and Supplies		4000-4999	137,744.60	63,206.00	-54.1%
5) Services and Other Operating Expenditures		5000-5999	225,513.23	201,976.00	-10.4%
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	65,420.04	72,851.00	11.4%
9) TOTAL, EXPENDITURES			2,503,799.60	2,690,657.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,160.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	101,160.00	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			101,160.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	1,774,264.68	2,105,890.00	18.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,774,264.68	2,105,890.00	18.7%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	207,048.00	207,048.00	0.0%
TOTAL, FEDERAL REVENUE			207,048.00	207,048.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	30,919.00	30,919.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,919.00	30,919.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	808.53	600.00	-25.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	288,963.87	255,462.00	-11.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	100,635.52	90,738.00	-9.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			390,407.92	346,800.00	-11.2%
TOTAL, REVENUES			2,402,639.60	2,690,657.00	12.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	608,211.55	691,397.00	13.7%
Certificated Pupil Support Salaries		1200	41,230.61	29,921.00	-27.4%
Certificated Supervisors' and Administrators' Salaries		1300	224,587.24	228,474.00	1.7%
Other Certificated Salaries		1900	25,934.64	60,302.00	132.5%
TOTAL, CERTIFICATED SALARIES			899,964.04	1,010,094.00	12.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	15,764.06	17,457.00	10.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	320,368.83	335,061.00	4.6%
Other Classified Salaries		2900	78,681.12	84,401.00	7.3%
TOTAL, CLASSIFIED SALARIES			414,814.01	436,919.00	5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	68,430.95	108,657.00	58.8%
PERS		3201-3202	70,027.17	70,936.00	1.3%
OASDI/Medicare/Alternative		3301-3302	45,981.75	47,417.00	3.1%
Health and Welfare Benefits		3401-3402	484,791.07	572,414.00	18.1%
Unemployment Insurance		3501-3502	2,380.91	721.00	-69.7%
Workers' Compensation		3601-3602	47,868.19	53,925.00	12.7%
OPEB, Allocated		3701-3702	40,863.64	51,541.00	26.1%
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			760,343.68	905,611.00	19.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,379.17	6,255.00	-15.2%
Materials and Supplies		4300	56,853.67	43,951.00	-22.7%
Noncapitalized Equipment		4400	73,511.76	13,000.00	-82.3%
TOTAL, BOOKS AND SUPPLIES			137,744.60	63,206.00	-54.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,751.92	7,750.00	0.0%
Dues and Memberships		5300	250.00	250.00	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	24,473.49	24,582.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	53,871.61	62,340.00	15.7%
Professional/Consulting Services and Operating Expenditures		5800	129,180.89	96,897.00	-25.0%
Communications		5900	9,985.32	10,157.00	1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,513.23	201,976.00	-10.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	65,420.04	72,851.00	11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			65,420.04	72,851.00	11.4%
TOTAL, EXPENDITURES			2,503,799.60	2,690,657.00	7.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	101,160.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			101,160.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			101,160.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,774,264.68	2,105,890.00	18.7%
2) Federal Revenue		8100-8299	207,048.00	207,048.00	0.0%
3) Other State Revenue		8300-8599	30,919.00	30,919.00	0.0%
4) Other Local Revenue		8600-8799	390,407.92	346,800.00	-11.2%
5) TOTAL, REVENUES			2,402,639.60	2,690,657.00	12.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,176,380.21	1,349,347.00	14.7%
2) Instruction - Related Services	2000-2999		1,100,278.95	1,116,875.00	1.5%
3) Pupil Services	3000-3999		68,936.39	48,085.00	-30.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		65,420.04	72,851.00	11.4%
8) Plant Services	8000-8999		92,784.01	103,499.00	11.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,503,799.60	2,690,657.00	7.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(101,160.00)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	101,160.00	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			101,160.00	0.00	-100.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,950,818.11	7,012,930.00	0.9%
3) Other State Revenue		8300-8599	3,686,643.16	3,810,404.00	3.4%
4) Other Local Revenue		8600-8799	385,916.03	197,921.00	-48.7%
5) TOTAL, REVENUES			11,023,377.30	11,021,255.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,714,134.36	2,617,655.00	-3.6%
2) Classified Salaries		2000-2999	1,191,644.60	1,493,590.00	25.3%
3) Employee Benefits		3000-3999	2,936,141.72	2,994,099.00	2.0%
4) Books and Supplies		4000-4999	518,781.82	497,078.00	-4.2%
5) Services and Other Operating Expenditures		5000-5999	3,256,899.43	3,447,903.00	5.9%
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	383,409.30	438,330.00	14.3%
9) TOTAL, EXPENDITURES			11,001,011.23	11,488,655.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,366.07	(467,400.00)	-2189.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,777.92	467,400.00	444.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			85,777.92	467,400.00	444.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			108,143.99	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,128.67	146,272.66	283.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,128.67	146,272.66	283.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,128.67	146,272.66	283.6%
2) Ending Balance, June 30 (E + F1e)			146,272.66	146,272.66	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			146,272.66	146,272.66	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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	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%
All Other Federal Revenue	All Other	8290	6,950,818.11	7,012,930.00	0.9%
TOTAL, FEDERAL REVENUE			6,950,818.11	7,012,930.00	0.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	632,253.67	636,472.00	0.7%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	2,976,497.00	3,156,432.00	6.0%
All Other State Revenue	All Other	8590	77,892.49	17,500.00	-77.5%
TOTAL, OTHER STATE REVENUE			3,686,643.16	3,810,404.00	3.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,269.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	69,852.25	0.00	-100.0%
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	312,794.40	197,921.00	-36.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			385,916.03	197,921.00	-48.7%
TOTAL, REVENUES			11,023,377.30	11,021,255.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,053,352.69	1,919,563.00	-6.5%
Certificated Pupil Support Salaries		1200	23,220.88	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	562,856.11	605,157.00	7.5%
Other Certificated Salaries		1900	74,704.68	92,935.00	24.4%
TOTAL, CERTIFICATED SALARIES			2,714,134.36	2,617,655.00	-3.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	166,789.15	821,366.00	392.5%
Classified Support Salaries		2200	141,339.50	104,534.00	-26.0%
Classified Supervisors' and Administrators' Salaries		2300	205,388.43	194,680.00	-5.2%
Clerical, Technical and Office Salaries		2400	364,634.23	372,760.00	2.2%
Other Classified Salaries		2900	313,493.29	250.00	-99.9%
TOTAL, CLASSIFIED SALARIES			1,191,644.60	1,493,590.00	25.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	236,437.34	204,588.00	-13.5%
PERS		3201-3202	211,127.76	135,453.00	-35.8%
OASDI/Medicare/Alternative		3301-3302	135,538.22	79,647.00	-41.2%
Health and Welfare Benefits		3401-3402	2,007,023.33	1,489,753.00	-25.8%
Unemployment Insurance		3501-3502	76,402.84	1,348.00	-98.2%
Workers' Compensation		3601-3602	139,974.37	92,291.00	-34.1%
OPEB, Allocated		3701-3702	129,637.86	83,822.00	-35.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	907,197.00	New
TOTAL, EMPLOYEE BENEFITS			2,936,141.72	2,994,099.00	2.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	135,310.29	3,450.00	-97.5%
Materials and Supplies		4300	347,650.33	493,628.00	42.0%
Noncapitalized Equipment		4400	35,821.20	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			518,781.82	497,078.00	-4.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	17,372.34	12,886.00	-25.8%
Dues and Memberships		5300	209.70	0.00	-100.0%
Insurance		5400-5450	1,734.05	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	54,354.36	4,742.00	-91.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	144,673.70	112,304.00	-22.4%
Professional/Consulting Services and Operating Expenditures		5800	3,018,746.98	3,312,921.00	9.7%
Communications		5900	19,808.30	5,050.00	-74.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,256,899.43	3,447,903.00	5.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	383,409.30	438,330.00	14.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			383,409.30	438,330.00	14.3%
TOTAL, EXPENDITURES			11,001,011.23	11,488,655.00	4.4%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	85,777.92	467,400.00	444.9%
(a) TOTAL, INTERFUND TRANSFERS IN			85,777.92	467,400.00	444.9%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			85,777.92	467,400.00	444.9%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,950,818.11	7,012,930.00	0.9%
3) Other State Revenue		8300-8599	3,686,643.16	3,810,404.00	3.4%
4) Other Local Revenue		8600-8799	385,916.03	197,921.00	-48.7%
5) TOTAL, REVENUES			11,023,377.30	11,021,255.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		6,798,379.71	8,464,050.00	24.5%
2) Instruction - Related Services	2000-2999		2,104,303.77	1,336,568.00	-36.5%
3) Pupil Services	3000-3999		1,119,858.10	1,050,224.00	-6.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		383,409.30	438,330.00	14.3%
8) Plant Services	8000-8999		595,060.35	199,483.00	-66.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,001,011.23	11,488,655.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			22,366.07	(467,400.00)	-2189.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	85,777.92	467,400.00	444.9%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			85,777.92	467,400.00	444.9%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			108,143.99	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	38,128.67	146,272.66	283.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			38,128.67	146,272.66	283.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,128.67	146,272.66	283.6%
2) Ending Balance, June 30 (E + F1e)			146,272.66	146,272.66	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			146,272.66	146,272.66	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
6130	Child Development: Center-Based Reserve Account	143,203.85	143,203.85
9010	Other Restricted Local	3,068.81	3,068.81
Total, Restricted Balance		146,272.66	146,272.66

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,906,155.87	8,888,200.00	-0.2%
3) Other State Revenue		8300-8599	710,598.31	1,112,000.00	56.5%
4) Other Local Revenue		8600-8799	637,251.08	763,500.00	19.8%
5) TOTAL, REVENUES			10,254,005.26	10,763,700.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,376,174.74	2,397,965.00	0.9%
3) Employee Benefits		3000-3999	3,250,368.21	3,152,179.00	-3.0%
4) Books and Supplies		4000-4999	4,571,134.40	4,813,884.00	5.3%
5) Services and Other Operating Expenditures		5000-5999	76,866.15	24,826.00	-67.7%
6) Capital Outlay		6000-6999	127,617.11	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	377,438.17	410,006.00	8.6%
9) TOTAL, EXPENDITURES			10,779,598.78	10,798,860.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(525,593.52)	(35,160.00)	-93.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,749.28	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			3,749.28	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(521,844.24)	(35,160.00)	-93.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,081,724.36	3,559,880.12	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,081,724.36	3,559,880.12	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,081,724.36	3,559,880.12	-12.8%
2) Ending Balance, June 30 (E + F1e)			3,559,880.12	3,524,720.12	-1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	79,208.00	79,208.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,480,672.12	3,445,512.12	-1.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,906,155.87	8,888,200.00	-0.2%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,906,155.87	8,888,200.00	-0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	710,598.31	1,112,000.00	56.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			710,598.31	1,112,000.00	56.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	620,000.00	750,000.00	21.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	14,050.00	13,500.00	-3.9%
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	3,201.08	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			637,251.08	763,500.00	19.8%
TOTAL, REVENUES			10,254,005.26	10,763,700.00	5.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,916,600.96	2,005,661.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	228,028.00	222,973.00	-2.2%
Clerical, Technical and Office Salaries		2400	162,766.91	169,331.00	4.0%
Other Classified Salaries		2900	68,778.87	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,376,174.74	2,397,965.00	0.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	433,047.23	444,301.00	2.6%
OASDI/Medicare/Alternative		3301-3302	186,031.54	183,624.00	-1.3%
Health and Welfare Benefits		3401-3402	2,479,485.68	2,352,995.00	-5.1%
Unemployment Insurance		3501-3502	1,726.57	1,205.00	-30.2%
Workers' Compensation		3601-3602	89,485.68	89,298.00	-0.2%
OPEB, Allocated		3701-3702	60,591.51	80,756.00	33.3%
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			3,250,368.21	3,152,179.00	-3.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	291,023.92	280,000.00	-3.8%
Noncapitalized Equipment		4400	135,365.53	132,000.00	-2.5%
Food		4700	4,144,744.95	4,401,884.00	6.2%
TOTAL, BOOKS AND SUPPLIES			4,571,134.40	4,813,884.00	5.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	20,036.33	20,800.00	3.8%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,230.36	53,450.00	-30.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,022.18)	(59,224.00)	-38.3%
Professional/Consulting Services and Operating Expenditures		5800	69,253.48	2,400.00	-96.5%
Communications		5900	6,368.16	7,400.00	16.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,866.15	24,826.00	-67.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	127,617.11	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			127,617.11	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	377,438.17	410,006.00	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			377,438.17	410,006.00	8.6%
TOTAL, EXPENDITURES			10,779,598.78	10,798,860.00	0.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,749.28	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,749.28	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,749.28	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,906,155.87	8,888,200.00	-0.2%
3) Other State Revenue		8300-8599	710,598.31	1,112,000.00	56.5%
4) Other Local Revenue		8600-8799	637,251.08	763,500.00	19.8%
5) TOTAL, REVENUES			10,254,005.26	10,763,700.00	5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		10,399,523.05	10,386,091.00	-0.1%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		377,438.17	410,006.00	8.6%
8) Plant Services	8000-8999		2,637.56	2,763.00	4.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			10,779,598.78	10,798,860.00	0.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(525,593.52)	(35,160.00)	-93.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,749.28	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			3,749.28	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(521,844.24)	(35,160.00)	-93.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,081,724.36	3,559,880.12	-12.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,081,724.36	3,559,880.12	-12.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,081,724.36	3,559,880.12	-12.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	79,208.00	79,208.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	3,471,692.79	3,436,532.79
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	5,664.25	5,664.25
9010	Other Restricted Local	3,315.08	3,315.08
Total, Restricted Balance		3,480,672.12	3,445,512.12

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,085.95	7,000.00	37.6%
5) TOTAL, REVENUES			5,085.95	7,000.00	37.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,681.47	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	456,605.52	1,124,955.00	146.4%
6) Capital Outlay		6000-6999	33,546.32	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			509,833.31	1,124,955.00	120.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(504,747.36)	(1,117,955.00)	121.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(504,747.36)	(1,117,955.00)	121.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,622,702.75	1,117,955.39	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,622,702.75	1,117,955.39	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,622,702.75	1,117,955.39	-31.1%
2) Ending Balance, June 30 (E + F1e)			1,117,955.39	0.39	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,117,955.39	0.39	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,085.95	7,000.00	37.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,085.95	7,000.00	37.6%
TOTAL, REVENUES			5,085.95	7,000.00	37.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,583.09	0.00	-100.0%
Noncapitalized Equipment		4400	14,098.38	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			19,681.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,114.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	443,491.52	1,124,955.00	153.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			456,605.52	1,124,955.00	146.4%
CAPITAL OUTLAY					
Land Improvements		6170	22,500.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	11,046.32	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			33,546.32	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			509,833.31	1,124,955.00	120.7%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,085.95	7,000.00	37.6%
5) TOTAL, REVENUES			5,085.95	7,000.00	37.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		509,833.31	1,124,955.00	120.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			509,833.31	1,124,955.00	120.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(504,747.36)	(1,117,955.00)	121.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(504,747.36)	(1,117,955.00)	121.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,622,702.75	1,117,955.39	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,622,702.75	1,117,955.39	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,622,702.75	1,117,955.39	-31.1%
2) Ending Balance, June 30 (E + F1e)			1,117,955.39	0.39	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,117,955.39	0.39	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,990.31	200,000.00	-2.0%
5) TOTAL, REVENUES			203,990.31	200,000.00	-2.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	60,283.80	85,158.00	41.3%
3) Employee Benefits		3000-3999	51,311.84	75,318.00	46.8%
4) Books and Supplies		4000-4999	879,880.86	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,730,652.19	0.00	-100.0%
6) Capital Outlay		6000-6999	7,067,839.97	17,839,524.00	152.4%
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			9,789,968.66	18,000,000.00	83.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,585,978.35)	(17,800,000.00)	85.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,585,978.35)	(17,800,000.00)	85.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,410,279.73	51,824,301.38	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,410,279.73	51,824,301.38	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,410,279.73	51,824,301.38	-15.6%
2) Ending Balance, June 30 (E + F1e)			51,824,301.38	34,024,301.38	-34.3%
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			51,824,301.38	34,024,301.38	-34.3%
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
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	203,990.31	200,000.00	-2.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			203,990.31	200,000.00	-2.0%
TOTAL, REVENUES			203,990.31	200,000.00	-2.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	20,597.04	45,876.00	122.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,686.76	39,282.00	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			60,283.80	85,158.00	41.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	10,806.43	16,050.00	48.5%
OASDI/Medicare/Alternative		3301-3302	5,067.27	6,514.00	28.6%
Health and Welfare Benefits		3401-3402	31,563.97	46,710.00	48.0%
Unemployment Insurance		3501-3502	33.19	43.00	29.6%
Workers' Compensation		3601-3602	2,318.29	3,168.00	36.7%
OPEB, Allocated		3701-3702	1,522.69	2,833.00	86.1%
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			51,311.84	75,318.00	46.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	149,235.66	0.00	-100.0%
Noncapitalized Equipment		4400	730,645.20	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			879,880.86	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,730,652.19	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,730,652.19	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	214,025.91	0.00	-100.0%
Buildings and Improvements of Buildings		6200	6,845,003.86	17,839,524.00	160.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,810.20	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,067,839.97	17,839,524.00	152.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			9,789,968.66	18,000,000.00	83.9%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,990.31	200,000.00	-2.0%
5) TOTAL, REVENUES			203,990.31	200,000.00	-2.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		9,789,968.66	18,000,000.00	83.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,789,968.66	18,000,000.00	83.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,585,978.35)	(17,800,000.00)	85.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,585,978.35)	(17,800,000.00)	85.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	61,410,279.73	51,824,301.38	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			61,410,279.73	51,824,301.38	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,410,279.73	51,824,301.38	-15.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	51,824,301.38	34,024,301.38
Total, Restricted Balance		51,824,301.38	34,024,301.38

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	641,989.82	531,000.00	-17.3%
5) TOTAL, REVENUES			641,989.82	531,000.00	-17.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	516,131.39	357,343.00	-30.8%
6) Capital Outlay		6000-6999	119.00	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			516,250.39	357,343.00	-30.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			125,739.43	173,657.00	38.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125,739.43	173,657.00	38.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,837.47	1,608,576.90	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,837.47	1,608,576.90	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,837.47	1,608,576.90	8.5%
2) Ending Balance, June 30 (E + F1e)			1,608,576.90	1,782,233.90	10.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,608,576.90	1,782,233.90	10.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	384,415.45	225,000.00	-41.5%
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	4,819.57	6,000.00	24.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	252,754.80	300,000.00	18.7%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			641,989.82	531,000.00	-17.3%
TOTAL, REVENUES			641,989.82	531,000.00	-17.3%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	516,131.39	357,343.00	-30.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			516,131.39	357,343.00	-30.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	119.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			119.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			516,250.39	357,343.00	-30.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%
Section - Criteria and Standards (SACS)		85			

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	641,989.82	531,000.00	-17.3%
5) TOTAL, REVENUES			641,989.82	531,000.00	-17.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		516,250.39	357,343.00	-30.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			516,250.39	357,343.00	-30.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			125,739.43	173,657.00	38.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			125,739.43	173,657.00	38.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,482,837.47	1,608,576.90	8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,482,837.47	1,608,576.90	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,482,837.47	1,608,576.90	8.5%
2) Ending Balance, June 30 (E + F1e)			1,608,576.90	1,782,233.90	10.8%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,608,576.90	1,782,233.90	10.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,842,635.17	2,937,702.00	-49.7%
5) TOTAL, REVENUES			5,842,635.17	2,937,702.00	-49.7%
B. EXPENSES					
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 Expenses		5000-5999	3,561,511.85	2,937,702.00	-17.5%
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			3,561,511.85	2,937,702.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,281,123.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,080,000.00	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			(18,080,000.00)	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(15,798,876.68)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,836,988.04	38,111.36	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,836,988.04	38,111.36	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,836,988.04	38,111.36	-99.8%
2) Ending Net Position, June 30 (E + F1e)			38,111.36	38,111.36	0.0%
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	38,111.36	38,111.36	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	89,666.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	5,752,969.17	2,937,702.00	-48.9%
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%
TOTAL, OTHER LOCAL REVENUE			5,842,635.17	2,937,702.00	-49.7%
TOTAL, REVENUES			5,842,635.17	2,937,702.00	-49.7%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,561,511.85	2,937,702.00	-17.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,561,511.85	2,937,702.00	-17.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,561,511.85	2,937,702.00	-17.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	18,080,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,080,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(18,080,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,842,635.17	2,937,702.00	-49.7%
5) TOTAL, REVENUES			5,842,635.17	2,937,702.00	-49.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,561,511.85	2,937,702.00	-17.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,561,511.85	2,937,702.00	-17.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,281,123.32	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	18,080,000.00	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			(18,080,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(15,798,876.68)	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	15,836,988.04	38,111.36	-99.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,836,988.04	38,111.36	-99.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,836,988.04	38,111.36	-99.8%
2) Ending Net Position, June 30 (E + F1e)			38,111.36	38,111.36	0.0%
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	38,111.36	38,111.36	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,753,809.43	4,021,385.00	7.1%
5) TOTAL, REVENUES			3,753,809.43	4,021,385.00	7.1%
B. EXPENSES					
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 Expenses		5000-5999	3,316,904.00	4,021,385.00	21.2%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,316,904.00	4,021,385.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			436,905.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			436,905.43	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,188,603.82	4,625,509.25	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,188,603.82	4,625,509.25	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,188,603.82	4,625,509.25	10.4%
2) Ending Net Position, June 30 (E + F1e)			4,625,509.25	4,625,509.25	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,297,356.00	2,297,356.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,328,153.25	2,328,153.25	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	6,447.27	4,000.00	-38.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,747,362.16	4,017,385.00	7.2%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,753,809.43	4,021,385.00	7.1%
TOTAL, REVENUES			3,753,809.43	4,021,385.00	7.1%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,316,904.00	4,021,385.00	21.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,316,904.00	4,021,385.00	21.2%
TOTAL, EXPENSES			3,316,904.00	4,021,385.00	21.2%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,753,809.43	4,021,385.00	7.1%
5) TOTAL, REVENUES			3,753,809.43	4,021,385.00	7.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,316,904.00	4,021,385.00	21.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,316,904.00	4,021,385.00	21.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			436,905.43	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			436,905.43	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	4,188,603.82	4,625,509.25	10.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,188,603.82	4,625,509.25	10.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,188,603.82	4,625,509.25	10.4%
2) Ending Net Position, June 30 (E + F1e)			4,625,509.25	4,625,509.25	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,297,356.00	2,297,356.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	2,328,153.25	2,328,153.25	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
<hr/>			
Total, Restricted Net Position		<hr/> 0.00	<hr/> 0.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,303.09	100,000.00	-50.8%
5) TOTAL, REVENUES			203,303.09	100,000.00	-50.8%
B. EXPENSES					
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 Expenses		5000-5999	115,700.00	100,000.00	-13.6%
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			115,700.00	100,000.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87,603.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			87,603.09	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,044,843.79	2,132,446.88	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,843.79	2,132,446.88	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,044,843.79	2,132,446.88	4.3%
2) Ending Net Position, June 30 (E + F1e)			2,132,446.88	2,132,446.88	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,132,446.88	2,132,446.88	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	11,701.31	6,000.00	-48.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	191,601.78	94,000.00	-50.9%
TOTAL, OTHER LOCAL REVENUE			203,303.09	100,000.00	-50.8%
TOTAL, REVENUES			203,303.09	100,000.00	-50.8%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
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%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	115,700.00	100,000.00	-13.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			115,700.00	100,000.00	-13.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			115,700.00	100,000.00	-13.6%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	203,303.09	100,000.00	-50.8%
5) TOTAL, REVENUES			203,303.09	100,000.00	-50.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		115,700.00	100,000.00	-13.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			115,700.00	100,000.00	-13.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			87,603.09	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			87,603.09	0.00	-100.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	2,044,843.79	2,132,446.88	4.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,843.79	2,132,446.88	4.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,044,843.79	2,132,446.88	4.3%
2) Ending Net Position, June 30 (E + F1e)			2,132,446.88	2,132,446.88	0.0%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	2,132,446.88	2,132,446.88	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	0.00	0.00	0.0%

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

Description	2014-15 Estimated Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	17,347.17	17,347.17	17,383.23	17,327.17	17,327.17	17,327.17
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	17,347.17	17,347.17	17,383.23	17,327.17	17,327.17	17,327.17
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	57.58	57.58	57.58	57.58	57.58	57.58
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	57.58	57.58	57.58	57.58	57.58	57.58
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	17,404.75	17,404.75	17,440.81	17,384.75	17,384.75	17,384.75
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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
C. CHARTER SCHOOL ADA						
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.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	17,055,144.00		17,055,144.00			17,055,144.00
Work in Progress	6,625,887.00		6,625,887.00			6,625,887.00
Total capital assets not being depreciated	23,681,031.00	0.00	23,681,031.00	0.00	0.00	23,681,031.00
Capital assets being depreciated:						
Land Improvements	1,668,641.00		1,668,641.00			1,668,641.00
Buildings	262,297,771.00		262,297,771.00	8,705,590.00		271,003,361.00
Equipment	5,613,474.00		5,613,474.00	225,045.00		5,838,519.00
Total capital assets being depreciated	269,579,886.00	0.00	269,579,886.00	8,930,635.00	0.00	278,510,521.00
Accumulated Depreciation for:						
Land Improvements	(518,362.00)		(518,362.00)	75,470.00		(442,892.00)
Buildings	(146,480,414.00)		(146,480,414.00)	11,104,510.00		(135,375,904.00)
Equipment	(3,901,707.00)		(3,901,707.00)	277,844.00		(3,623,863.00)
Total accumulated depreciation	(150,900,483.00)	0.00	(150,900,483.00)	11,457,824.00	0.00	(139,442,659.00)
Total capital assets being depreciated, net	118,679,403.00	0.00	118,679,403.00	20,388,459.00	0.00	139,067,862.00
Governmental activity capital assets, net	142,360,434.00	0.00	142,360,434.00	20,388,459.00	0.00	162,748,893.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Section - Criteria and Standards (SACS)

		July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF									
A. BEGINNING CASH		31,713,077.00	34,220,352.00	23,970,356.00	26,437,793.00	18,698,393.00	15,100,842.00	39,199,588.00	36,126,914.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	4,587,394.00	4,587,394.00	13,554,972.00	8,257,309.00	8,257,309.00	13,554,972.00	8,257,309.00	8,257,309.00
8020-8079	Property Taxes	102,447.00	23,285.00	950,417.00	22,392.00	127,994.00	25,542,269.00	357,761.00	155,428.00
8080-8099	Miscellaneous Funds	12,388.00	(276,208.00)	(576,208.00)	(1,033,539.00)	(604,162.00)	(643,376.00)	(642,714.00)	(623,562.00)
8100-8299	Federal Revenue	129,735.00	835,013.00	151,211.00	1,092,073.00	100,210.00	2,668,000.00	1,306,977.00	918,483.00
8300-8599	Other State Revenue	4,508,628.00	1,500,000.00	2,594,170.00	2,381,688.00	2,881,688.00	1,500,000.00	2,342,906.00	2,206,285.00
8600-8799	Other Local Revenue	572,993.00	67,828.00	67,422.00	53,810.00	100,200.00	145,000.00	250,000.00	278,463.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
TOTAL RECEIPTS		9,913,585.00	6,737,312.00	16,741,984.00	10,773,733.00	10,863,239.00	42,766,865.00	11,872,239.00	11,192,412.00
C. DISBURSEMENTS									
Certificated Salaries		655,451.00	6,871,137.00	6,138,271.00	6,758,331.00	7,716,488.00	6,870,552.00	6,870,552.00	6,794,778.00
2000-2999	Classified Salaries	255,565.00	2,679,102.00	2,393,353.00	2,635,119.00	3,008,703.00	2,678,874.00	2,678,874.00	2,649,329.00
3000-3999	Employee Benefits	559,734.00	5,867,731.00	5,241,886.00	5,771,388.00	6,589,616.00	5,867,231.00	5,867,231.00	5,802,523.00
4000-4999	Books and Supplies	266,351.00	527,344.00	670,486.00	1,304,628.00	503,590.00	485,869.00	570,018.00	880,806.00
5000-5999	Services	3,127,718.00	2,152,790.00	1,781,705.00	1,920,645.00	1,990,096.00	1,663,580.00	207,337.00	1,727,715.00
6000-6599	Capital Outlay		500,000.00	500,000.00	100,000.00	100,000.00	100,000.00	100,000.00	622,000.00
7000-7499	Other Outgo		(10,731.00)	(67,279.00)	(28,699.00)	(18,923.00)		117,613.00	(4,773.00)
7600-7629	Interfund Transfers Out				75,000.00			63,359.00	
7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS		4,864,819.00	18,087,373.00	16,658,422.00	18,536,422.00	19,889,550.00	17,666,106.00	16,474,984.00	18,472,378.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	120,000.00	(6,149.00)	(7,646.00)	(18,559.00)			2,500.00	29,854.00
9200-9299	Accounts Receivable	10,073,370.00	703,947.00	4,015,930.00		177,606.00	3,036,391.00	1,501,897.00	110,323.00
9310	Due From Other Funds	3,792,000.00	3,792,000.00	(541.00)		541.00			
9320	Stores	124,863.00	21,849.00	6,896.00	9,311.00	22,358.00	(46,876.00)	19,079.00	22,160.00
9330	Prepaid Expenditures	1,386,174.00		(616.00)	604.00	12.00			
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
SUBTOTAL		15,496,407.00	4,511,647.00	4,014,023.00	(8,644.00)	200,517.00	2,989,515.00	1,523,476.00	162,337.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	6,019,859.00	423,413.00	1,630,148.00	(31,933.00)	(228,243.00)	(1,008,472.00)	(6,595.00)	101,555.00
9610	Due To Other Funds								
9640	Current Loans					(5,000,000.00)	5,000,000.00		
9650	Unearned Revenues	1,379,091.00	2,988,169.00						
9690	Deferred Inflows of Resources								
SUBTOTAL		7,398,950.00	3,411,582.00	1,630,148.00	(31,933.00)	(5,228,243.00)	3,991,528.00	(6,595.00)	101,555.00
Nonoperating									
9910	Suspense Clearing	0.00							
TOTAL BALANCE SHEET ITEMS		8,097,457.00	(2,541,491.00)	2,383,875.00	23,289.00	5,428,760.00	(1,002,013.00)	1,530,071.00	60,782.00
E. NET INCREASE/DECREASE (B - C + D)		2,507,275.00	(10,249,996.00)	2,467,437.00	(7,739,400.00)	(3,597,551.00)	24,098,746.00	(3,072,674.00)	(7,219,184.00)
F. ENDING CASH (A + E)		34,220,352.00	23,970,356.00	26,437,793.00	18,698,393.00	15,100,842.00	39,199,588.00	36,126,914.00	28,907,730.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Section - Criteria and Standards (SACS)

ESTIMATES THROUGH THE MONTH OF	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH	JUNE	28,907,730.00	27,918,726.00	44,823,963.00	35,902,791.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	13,554,972.00	8,257,309.00	8,257,309.00	13,554,972.00			112,938,530.00	112,938,529.00
Principal Apportionment	8020-8079	224,198.00	23,996,079.00	140,000.00	1,872,850.00			53,515,120.00	53,515,120.00
Property Taxes	8080-8099	(652,800.00)	(654,045.00)	(652,800.00)	(602,800.00)	(586,654.00)		(7,536,480.00)	(7,536,480.00)
Miscellaneous Funds	8100-8299	3,723,379.00	929,217.00	700,000.00	2,199,806.00	4,918,035.00		19,672,139.00	19,672,138.00
Federal Revenue	8300-8599	1,899,988.00	3,432,291.00	2,854,373.00	1,792,626.00	1,774,000.00		31,668,643.00	31,668,644.00
Other State Revenue	8600-8799	54,127.00	95,796.00	100,023.00	(244,293.00)	165,000.00	15,000.00	1,721,375.00	1,721,375.00
Other Local Revenue	8810-8929							0.00	0.00
Interfund Transfers In	8930-8979							0.00	0.00
All Other Financing Sources									
TOTAL RECEIPTS		18,803,864.00	36,056,647.00	11,398,905.00	18,573,161.00	6,270,381.00	15,000.00	211,979,327.00	211,979,326.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,985,704.00	6,985,704.00	6,955,454.00	7,577,404.00	1,110,374.00	(444,141.00)	77,846,039.00	77,846,039.00
Classified Salaries	2000-2999	2,723,773.00	2,723,773.00	2,711,978.00	2,503,269.00	432,942.00	305,753.00	30,380,407.00	30,380,407.00
Employee Benefits	3000-3999	5,965,567.00	5,965,567.00	5,939,735.00	5,676,034.00	948,223.00	435,431.00	66,497,907.00	66,497,907.00
Books and Supplies	4000-4999	1,679,220.00	889,448.00	1,213,276.00	1,822,120.00	226,490.00	337,603.00	11,377,249.00	11,377,249.00
Services	5000-5999	1,973,954.00	2,349,192.00	2,042,269.00	2,042,269.00	78,110.00	46,353.00	23,103,733.00	23,103,733.00
Capital Outlay	6000-6599						750,000.00	2,272,000.00	2,272,000.00
Other Outgo	7000-7499	(42,660.00)	(41,794.00)	(40,409.00)	(21,574.00)		438,847.00	279,618.00	279,618.00
Interfund Transfers Out	7600-7629		66,957.00	75,000.00	331,675.00			611,991.00	611,991.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		19,285,558.00	18,938,847.00	18,897,303.00	19,931,197.00	2,796,139.00	1,869,846.00	212,368,944.00	212,368,944.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury	9111-9199			(36,600.00)	36,600.00	120,000.00		120,000.00	
Accounts Receivable	9200-9299	41,409.00	402,120.00			6,270,381.00	(10,073,370.00)	6,270,381.00	
Due From Other Funds	9310					3,792,000.00	(3,792,000.00)	3,792,000.00	
Stores	9320	(12,078.00)				104,914.00	(19,950.00)	104,914.00	
Prepaid Expenditures	9330			(1,386,174.00)		1,386,174.00		1,386,174.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9430				0.00			0.00	
SUBTOTAL		29,331.00	402,120.00	(1,422,774.00)	36,600.00	11,673,469.00	(13,885,320.00)	11,673,469.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	536,641.00	614,683.00			2,796,139.00	(6,019,660.00)	2,796,139.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					2,988,169.00	(2,988,169.00)	2,988,169.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		536,641.00	614,683.00	0.00	0.00	5,784,308.00	(9,008,029.00)	5,784,308.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(507,310.00)	(212,563.00)	(1,422,774.00)	36,600.00	5,889,161.00	(4,877,291.00)	5,889,161.00	
E. NET INCREASE/DECREASE (B - C + D)		(989,004.00)	16,905,237.00	(8,921,172.00)	(1,321,436.00)	9,363,403.00	(6,732,137.00)	5,499,544.00	(389,618.00)
F. ENDING CASH (A + E)		27,918,726.00	44,823,963.00	35,902,791.00	34,581,355.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								37,212,621.00	

ESTIMATES THROUGH THE MONTH OF	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			JUNE							
A. BEGINNING CASH			34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00
B. RECEIPTS										
LCFF/Revenue Limit Sources	8010-8019									
Principal Apportionment	8020-8079									
Property Taxes	8080-8099									
Miscellaneous Funds	8100-8299									
Federal Revenue	8300-8599									
Other State Revenue	8600-8799									
Other Local Revenue	8910-8929									
Interfund Transfers In	8930-8979									
All Other Financing Sources										
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Object	June	May	April	March	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH								
A. BEGINNING CASH								
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable								
Due To Other Funds								
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00	34,581,355.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							34,581,355.00	

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: PVUSD Superintendent's Office
Date: June 19, 2015

Place: PVUSD Board Room
Date: June 10, 2015
Time: 7:00 p.m.

Adoption Date: June 24, 2015

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

Contact person for additional information on the budget reports:

Name: Helen Bellonzi

Telephone: 831-786-2304

Title: Director of Finance

E-mail: helen_bellonzi@pvusd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment?		X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
			X	
			X	
				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 24, 2015
S10	LCAP Expenditures	Does the school district's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template, Section 3: Actions, Services, and Expenditures?		X

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

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

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

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

To the County Superintendent of Schools:

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

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

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

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

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

Date of Meeting: Jun 24, 2015

For additional information on this certification, please contact:

Name: Helen Bellonzi

Title: Director of Finance

Telephone: 831-786-2304

E-mail: helen_bellonzi@pvusd.net

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	77,905,247.45	301	0.00	303	77,905,247.45	305	4,502,196.77		307	73,403,050.68	309
2000 - Classified Salaries	29,746,726.01	311	170,759.71	313	29,575,966.30	315	5,196,439.88		317	24,379,526.42	319
3000 - Employee Benefits (Excluding 3800)	60,798,679.82	321	3,437,037.04	323	57,361,642.78	325	4,633,811.86		327	52,727,830.92	329
4000 - Books, Supplies Equip Replace. (6500)	9,759,693.04	331	12,425.58	333	9,747,267.46	335	2,231,727.92		337	7,515,539.54	339
5000 - Services . . . & 7300 - Indirect Costs	22,103,073.52	341	58,268.25	343	22,044,805.27	345	4,653,627.78		347	17,391,177.49	349
TOTAL					196,634,929.26	365			TOTAL	175,417,125.05	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1.	Teacher Salaries as Per EC 41011.		1100	375
2.	Salaries of Instructional Aides Per EC 41011.		2100	380
3.	STRS.		3101 & 3102	382
4.	PERS.		3201 & 3202	383
5.	OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6.	Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7.	Unemployment Insurance.		3501 & 3502	390
8.	Workers' Compensation Insurance.		3601 & 3602	392
9.	OPEB, Active Employees (EC 41372).		3751 & 3752	393
10.	Other Benefits (EC 22310).		3901 & 3902	393
11.	SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12.	Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b.	Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14.	TOTAL SALARIES AND BENEFITS.			397
15.	Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			56.70%
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)	56.70%
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).	175,417,125.05
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

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	77,846,039.00	301	0.00	303	77,846,039.00	305	3,681,262.00		307	74,164,777.00	309
2000 - Classified Salaries	30,380,407.00	311	179,353.00	313	30,201,054.00	315	5,220,927.00		317	24,980,127.00	319
3000 - Employee Benefits (Excluding 3800)	66,497,907.00	321	3,778,559.00	323	62,719,348.00	325	5,219,893.00		327	57,499,455.00	329
4000 - Books, Supplies Equip Replace. (6500)	11,377,249.00	331	0.00	333	11,377,249.00	335	3,033,500.00		337	8,343,749.00	339
5000 - Services... & 7300 - Indirect Costs	22,182,546.00	341	14,347.00	343	22,168,199.00	345	5,112,377.00		347	17,055,822.00	349
TOTAL					204,311,889.00	365			TOTAL	182,043,930.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.74%
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)	55.74%
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).	182,043,930.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

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Section - Criteria and Standards

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	136,965,939.00	869,103.00	137,835,042.00		5,790,000.00	132,045,042.00	3,625,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	702,702.62		702,702.62	2,188,884.00	689,894.00	2,201,692.62	574,170.00
Lease Revenue Bonds Payable	2,695,092.00		2,695,092.00		15,000.00	2,680,092.00	40,000.00
Other General Long-Term Debt	3,623,880.00		3,623,880.00	42,644.00		3,666,524.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	20,280,740.00	980,097.00	21,260,837.00		1,753,656.00	19,507,181.00	935,112.00
Compensated Absences Payable	2,228,774.00	317,600.00	2,546,374.00			2,546,374.00	
Governmental activities long-term liabilities	166,497,127.62	2,166,800.00	168,663,927.62	2,231,528.00	8,248,550.00	162,646,905.62	5,174,282.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,207,942.69
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 166,859,094.95

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.32%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,805,601.45
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,945,696.65
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	55,800.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	324,218.80
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	680,403.08
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	42,325.41
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,854,045.39
9. Carry-Forward Adjustment (Part IV, Line F)	957,928.73
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,811,974.12

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	127,439,044.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,969,589.49
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	19,792,724.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,456,271.55
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	11,262.21
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,180,656.79
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	65,711.85
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	15,069,668.24
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	985,822.50
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,438,379.56
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,617,601.93
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,274,543.50
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	226,301,276.29

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

3.91%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic)

(Line A10 divided by Line B18)

4.34%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>8,854,045.39</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>318,619.67</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.63%) times Part III, Line B18); zero if negative	<u>957,928.73</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.63%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.68%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>957,928.73</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>957,928.73</u>

Approved indirect cost rate: 3.63%
Highest rate used in any program: 3.68%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,634,369.17	168,227.60	3.63%
01	3060	3,350,914.13	121,610.95	3.63%
01	3061	6,123.74	222.29	3.63%
01	3110	432,066.64	15,684.77	3.63%
01	3180	2,844,524.14	103,256.21	3.63%
01	3410	224,817.72	6,704.94	2.98%
01	3550	154,731.91	5,616.76	3.63%
01	4035	811,516.48	29,443.48	3.63%
01	4050	4,696.90	170.50	3.63%
01	4124	3,487,904.21	126,610.97	3.63%
01	4203	915,683.54	18,313.67	2.00%
01	5640	771,538.56	27,999.58	3.63%
01	5810	261,209.52	9,481.91	3.63%
01	6010	4,242,559.10	154,004.90	3.63%
01	6385	224,919.91	8,164.60	3.63%
01	6500	28,991,230.88	1,033,288.00	3.56%
01	6520	221,964.00	8,057.00	3.63%
01	7220	207,967.56	7,549.23	3.63%
01	7400	1,825,713.87	64,900.04	3.55%
01	7405	1,656,838.15	19,406.94	1.17%
01	8150	5,405,338.96	191,136.11	3.54%
01	9010	2,404,008.86	5,858.57	0.24%
11	6015	29,835.96	1,083.04	3.63%
12	5025	516,809.63	18,760.19	3.63%
12	5210	6,208,367.39	225,523.72	3.63%
12	6052	16,889.66	613.09	3.63%
12	6065	538,701.09	19,554.85	3.63%
12	6070	76,856.96	2,789.91	3.63%
12	6105	2,889,521.11	104,900.42	3.63%
12	9010	309,286.74	11,267.12	3.64%
13	5310	9,674,978.28	355,834.21	3.68%
13	5320	236,436.96	8,582.66	3.63%
13	5370	358,713.26	13,021.30	3.63%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	291,469.83		25,436.51	316,906.34
2. State Lottery Revenue	8560	2,723,924.80		764,492.97	3,488,417.77
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,015,394.63	0.00	789,929.48	3,805,324.11
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,086,143.03			1,086,143.03
2. Classified Salaries	2000-2999	22,172.15			22,172.15
3. Employee Benefits	3000-3999	501,899.99			501,899.99
4. Books and Supplies	4000-4999	98,121.11		457,335.02	555,456.13
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	841,315.99			841,315.99
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			858.72	858.72
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			113,661.75	113,661.75
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,549,652.27	0.00	571,855.49	3,121,507.76
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	465,742.36	0.00	218,073.99	683,816.35
D. COMMENTS:					
Software licenses for online testing and other online instructional resources to increase student achievement.					

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

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	158,917,169.00	1.64%	161,520,765.00	2.54%	165,629,163.00
2. Federal Revenues	8100-8299	10,700.00	0.00%	10,700.00	0.00%	10,700.00
3. Other State Revenues	8300-8599	13,456,313.00	-77.47%	3,031,944.00	0.00%	3,031,944.00
4. Other Local Revenues	8600-8799	543,173.00	0.00%	543,173.00	0.00%	543,173.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,874,812.00)	3.75%	(28,918,976.00)	2.28%	(29,578,641.00)
6. Total (Sum lines A1 thru A5c)		145,052,543.00	-6.11%	136,187,606.00	2.53%	139,636,339.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,968,952.00		62,412,934.00
b. Step & Column Adjustment				878,478.00		921,275.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				565,504.00		(9,596.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,968,952.00	2.37%	62,412,934.00	1.46%	63,324,613.00
2. Classified Salaries						
a. Base Salaries				16,968,180.00		17,093,294.00
b. Step & Column Adjustment				133,600.00		107,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(8,486.00)		(7,191.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,968,180.00	0.74%	17,093,294.00	0.59%	17,193,803.00
3. Employee Benefits	3000-3999	45,479,635.00	7.36%	48,828,230.00	4.85%	51,194,420.00
4. Books and Supplies	4000-4999	6,429,325.00	-33.12%	4,300,240.00	0.00%	4,300,240.00
5. Services and Other Operating Expenditures	5000-5999	14,099,576.00	-25.00%	10,575,102.00	4.26%	11,025,102.00
6. Capital Outlay	6000-6999	1,500,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,200,805.00	-13.55%	1,038,038.00	0.00%	1,038,038.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,989,048.00)	8.94%	(3,256,393.00)	2.95%	(3,352,522.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	611,991.00	0.00%	611,991.00	-29.19%	433,355.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		144,269,416.00	-1.85%	141,603,436.00	2.51%	145,157,049.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		783,127.00		(5,415,830.00)		(5,520,710.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		34,369,781.02		35,152,908.02		29,737,078.02
2. Ending Fund Balance (Sum lines C and D1)		35,152,908.02		29,737,078.02		24,216,368.02
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,212,468.00		277,471.02		277,471.02
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	17,580,000.00		13,537,499.00		7,376,946.00
d. Assigned	9780	9,119,526.00		9,619,526.00		10,119,526.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,333,568.00		6,302,582.00		6,442,425.00
2. Unassigned/Unappropriated	9790	907,346.02		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,152,908.02		29,737,078.02		24,216,368.02

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,333,568.00		6,302,582.00		6,442,425.00
c. Unassigned/Unappropriated	9790	907,346.02		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
		7,240,914.02		6,302,582.00		6,442,425.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments based on changes to LCAP and other miscellaneous adjustments. 3% Reserve in 16/17 and 17/18 are based on only Fd 01 expenditures. Although Fd 06 is rolled up into Fd 01, we don't calculate the 3% reserve on those expenditures.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	19,661,438.00	1.69%	19,993,505.00	0.70%	20,132,581.00
3. Other State Revenues	8300-8599	18,212,331.00	1.55%	18,493,973.00	1.74%	18,816,603.00
4. Other Local Revenues	8600-8799	1,178,202.00	3.50%	1,219,495.00	1.66%	1,239,768.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,874,812.00	3.75%	28,918,976.00	2.28%	29,578,641.00
6. Total (Sum lines A1 thru A5c)		66,926,783.00	2.54%	68,625,949.00	1.66%	69,767,593.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,877,087.00		17,029,823.00
b. Step & Column Adjustment				237,514.00		232,828.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(84,778.00)		(67,550.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,877,087.00	0.90%	17,029,823.00	0.97%	17,195,101.00
2. Classified Salaries						
a. Base Salaries				13,412,227.00		13,458,019.00
b. Step & Column Adjustment				189,816.00		163,972.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(144,024.00)		(86,703.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,412,227.00	0.34%	13,458,019.00	0.57%	13,535,288.00
3. Employee Benefits	3000-3999	21,018,272.00	5.83%	22,243,072.00	4.20%	23,177,449.00
4. Books and Supplies	4000-4999	4,947,924.00	-0.56%	4,920,024.00	-0.79%	4,881,084.00
5. Services and Other Operating Expenditures	5000-5999	9,004,157.00	-0.16%	8,989,489.00	-1.57%	8,848,201.00
6. Capital Outlay	6000-6999	772,000.00	0.00%	772,000.00	0.00%	772,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,067,861.00	12.93%	2,335,206.00	4.12%	2,431,335.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		68,099,528.00	2.42%	69,747,633.00	1.57%	70,840,458.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,172,745.00)		(1,121,684.00)		(1,072,865.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		6,584,622.33		5,411,877.33		4,290,193.33
2. Ending Fund Balance (Sum lines C and D1)		5,411,877.33		4,290,193.33		3,217,328.33
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,411,877.33		4,290,193.33		3,217,328.33
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,411,877.33		4,290,193.33		3,217,328.33
(Line D3f must agree with line D2)						

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

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	158,917,169.00	1.64%	161,520,765.00	2.54%	165,629,163.00
2. Federal Revenues	8100-8299	19,672,138.00	1.69%	20,004,205.00	0.70%	20,143,281.00
3. Other State Revenues	8300-8599	31,668,644.00	-32.03%	21,525,917.00	1.50%	21,848,547.00
4. Other Local Revenues	8600-8799	1,721,375.00	2.40%	1,762,668.00	1.15%	1,782,941.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		211,979,326.00	-3.38%	204,813,555.00	2.24%	209,403,932.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,846,039.00		79,442,757.00
b. Step & Column Adjustment				1,115,992.00		1,154,103.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				480,726.00		(77,146.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,846,039.00	2.05%	79,442,757.00	1.36%	80,519,714.00
2. Classified Salaries						
a. Base Salaries				30,380,407.00		30,551,313.00
b. Step & Column Adjustment				323,416.00		271,672.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(152,510.00)		(93,894.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,380,407.00	0.56%	30,551,313.00	0.58%	30,729,091.00
3. Employee Benefits	3000-3999	66,497,907.00	6.88%	71,071,302.00	4.64%	74,371,869.00
4. Books and Supplies	4000-4999	11,377,249.00	-18.96%	9,220,264.00	-0.42%	9,181,324.00
5. Services and Other Operating Expenditures	5000-5999	23,103,733.00	-15.32%	19,564,591.00	1.58%	19,873,303.00
6. Capital Outlay	6000-6999	2,272,000.00	-66.02%	772,000.00	0.00%	772,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,200,805.00	-13.55%	1,038,038.00	0.00%	1,038,038.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(921,187.00)	0.00%	(921,187.00)	0.00%	(921,187.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	611,991.00	0.00%	611,991.00	-29.19%	433,355.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		212,368,944.00	-0.48%	211,351,069.00	2.20%	215,997,507.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(389,618.00)		(6,537,514.00)		(6,593,575.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		40,954,403.35		40,564,785.35		34,027,271.35
2. Ending Fund Balance (Sum lines C and D1)		40,564,785.35		34,027,271.35		27,433,696.35
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	1,212,468.00		277,471.02		277,471.02
b. Restricted	9740	5,411,877.33		4,290,193.33		3,217,328.33
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	17,580,000.00		13,537,499.00		7,376,946.00
d. Assigned	9780	9,119,526.00		9,619,526.00		10,119,526.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,333,568.00		6,302,582.00		6,442,425.00
2. Unassigned/Unappropriated	9790	907,346.02		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,564,785.35		34,027,271.35		27,433,696.35

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,333,568.00		6,302,582.00		6,442,425.00
c. Unassigned/Unappropriated	9790	907,346.02		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		7,240,914.02		6,302,582.00		6,442,425.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.41%		2.98%		2.98%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4; enter projections)						
		17,384.75		17,384.75		17,384.75
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		212,368,944.00		211,351,069.00		215,997,507.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		212,368,944.00		211,351,069.00		215,997,507.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,371,068.32		6,340,532.07		6,479,925.21
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,371,068.32		6,340,532.07		6,479,925.21
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	215,704,272.47
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	22,824,189.29
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	11,262.21
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	752,396.64
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	708,683.63
4. Other Transfers Out	All	9200	7200-7299	150,000.00
5. Interfund Transfers Out	All	9300	7600-7629	375,963.20
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,998,305.68
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	525,593.52
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				191,407,371.02

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		17,404.75
B. Expenditures per ADA (Line I.E divided by Line II.A)		10,997.42
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	172,851,058.13	9,098.40
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	172,851,058.13	9,098.40
B. Required effort (Line A.2 times 90%)	155,565,952.32	8,188.56
C. Current year expenditures (Line I.E and Line II.B)	191,407,371.02	10,997.42
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Current LEA: 44-69799-0000000 Pajaro Valley Unified		
Selected SELPA: PV		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
PV	Pajaro Valley	

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	(2,920,416.53)	0.00	(826,267.51)				
Other Sources/Uses Detail					18,080,000.00	375,963.20		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	2,817,893.40	0.00	0.00	0.00				
Other Sources/Uses Detail					185,276.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	53,871.61	0.00	65,420.04	0.00				
Other Sources/Uses Detail					101,160.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	144,673.70	0.00	383,409.30	0.00				
Other Sources/Uses Detail					85,777.92	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(96,022.18)	377,438.17	0.00				
Other Sources/Uses Detail					3,749.28	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	18,080,000.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	3,016,438.71	(3,016,438.71)	826,267.51	(826,267.51)	18,455,963.20	18,455,963.20	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(2,930,709.00)	0.00	(921,187.00)				
Other Sources/Uses Detail					0.00	611,991.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	2,815,289.00	0.00	0.00	0.00				
Other Sources/Uses Detail					144,591.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	62,340.00	0.00	72,851.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	112,304.00	0.00	438,330.00	0.00				
Other Sources/Uses Detail					467,400.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(59,224.00)	410,006.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	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								
TOTALS	2,989,933.00	(2,989,933.00)	921,187.00	(921,187.00)	611,991.00	611,991.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/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)	17,240.85	17,242.10	N/A	Met
Second Prior Year (2013-14)	17,200.85	17,544.96	N/A	Met
First Prior Year (2014-15)	17,509.67	17,440.81	0.4%	Met
Budget Year (2015-16)	17,384.75			

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)		18,064	20,001	N/A	Met
Second Prior Year (2013-14)		18,051	20,362	N/A	Met
First Prior Year (2014-15)		18,367	18,341	0.1%	Met
Budget Year (2015-16)		18,319			

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)	19,040	20,001	95.2%
Second Prior Year (2013-14)	17,538	20,362	86.1%
First Prior Year (2014-15)	17,405	18,341	94.9%
Historical Average Ratio:			92.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.6%

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)	17,385	18,319	94.9%	Not Met
1st Subsequent Year (2016-17)	17,385	18,319	94.9%	Not Met
2nd Subsequent Year (2017-18)	17,385	18,319	94.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Prior year enrollments have included Charters. If we calculated the historical ratio on only district students, we would meet this criteria

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

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)	179,321,592.00	181,965,712.00	186,371,255.00
Step 1 - Change in Population	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)
a. ADA (Funded) (Form A, lines A6 and C4)	17,440.81	17,384.75	17,384.75
b. Prior Year ADA (Funded)		17,440.81	17,384.75
c. Difference (Step 1a minus Step 1b)		(56.06)	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-0.32%	0.00%
Step 2 - Change in Funding Level		Budget Year (2015-16)	1st Subsequent Year (2016-17)
a. Prior Year LCFF Funding		161,023,059.00	163,666,017.00
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)		20,700,897.00	2,642,964.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		20,700,897.00	2,642,964.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		12.86%	1.61%
Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		12.54%	1.61%
LCFF Revenue Standard (Step 3, plus/minus 1%):		11.54% to 13.54%	.61% to 2.61%
			1.47% to 3.47%

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)	53,590,932.74	53,590,933.00	53,590,933.00	53,590,933.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	146,132,795.14	166,529,462.00	169,172,420.00	173,313,888.00
District's Projected Change in LCFF Revenue:		13.96%	1.59%	2.45%
LCFF Revenue Standard:		11.54% to 13.54%	.61% to 2.61%	1.47% to 3.47%
Status:		Not 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 NOT MET - Projected change in LCFF revenue is outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard(s) and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Based on the change from the state, our projected change is larger due to a larger % of Gap Funding

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)	83,848,558.80	94,716,212.69	88.5%
Second Prior Year (2013-14)	96,430,449.21	109,562,346.25	88.0%
First Prior Year (2014-15)	113,827,125.58	129,096,897.46	88.2%
	Historical Average Ratio:		88.2%

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%
	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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)	123,416,767.00	143,657,425.00	85.9%	Met
1st Subsequent Year (2016-17)	128,334,458.00	140,991,445.00	91.0%	Met
2nd Subsequent Year (2017-18)	131,712,836.00	144,723,694.00	91.0%	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):	12.54%	1.61%	2.47%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	2.54% to 22.54%	-8.39% to 11.61%	-7.53% to 12.47%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	7.54% to 17.54%	-3.39% to 6.61%	-2.53% to 7.47%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	22,373,892.20		
Budget Year (2015-16)	19,672,138.00	-12.08%	Yes
1st Subsequent Year (2016-17)	20,004,205.00	1.69%	No
2nd Subsequent Year (2017-18)	20,143,281.00	0.70%	No

Explanation:
(required if Yes)

SIG Grant is ending

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	24,283,647.35		
Budget Year (2015-16)	31,668,644.00	30.41%	Yes
1st Subsequent Year (2016-17)	21,525,917.00	-32.03%	Yes
2nd Subsequent Year (2017-18)	21,848,547.00	1.50%	No

Explanation:
(required if Yes)

One time discretionary funding of 10.4 million

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	3,119,264.86		
Budget Year (2015-16)	1,721,375.00	-44.81%	Yes
1st Subsequent Year (2016-17)	1,762,668.00	2.40%	No
2nd Subsequent Year (2017-18)	1,782,941.00	1.15%	No

Explanation:
(required if Yes)

Local grants are budgeted as we get receive notification of funding

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	9,759,693.04		
Budget Year (2015-16)	11,377,249.00	16.57%	No
1st Subsequent Year (2016-17)	9,220,264.00	-18.96%	Yes
2nd Subsequent Year (2017-18)	9,181,324.00	-0.42%	No

Explanation:
(required if Yes)

One time discretionary funding of 10.4 million

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

First Prior Year (2014-15)	22,929,341.03		
Budget Year (2015-16)	23,103,733.00	0.76%	Yes
1st Subsequent Year (2016-17)	19,564,591.00	-15.32%	Yes
2nd Subsequent Year (2017-18)	19,873,303.00	1.58%	No

Explanation:
(required if Yes)

One time discretionary funding of 10.4 million.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)	49,776,804.41		
Budget Year (2015-16)	53,062,157.00	6.60%	Met
1st Subsequent Year (2016-17)	43,292,790.00	-18.41%	Not Met
2nd Subsequent Year (2017-18)	43,774,769.00	1.11%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	32,689,034.07		
Budget Year (2015-16)	34,480,982.00	5.48%	Met
1st Subsequent Year (2016-17)	28,784,855.00	-16.52%	Not Met
2nd Subsequent Year (2017-18)	29,054,627.00	0.94%	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)

SIG Grant is ending

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

One time discretionary funding of 10.4 million

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

Local grants are budgeted as we get receive notification of funding

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

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

One time discretionary funding of 10.4 million

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

One time discretionary funding of 10.4 million.

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? Yes
- b. Pass-through revenues and apportionments that may be excluded from the OMMA/RMA calculation per EC Section 17070.75(b)(2)(C) (Fund 10, objects 7211-7213 and 7221-7223 with resources 3300-3499 and 6500-6540) 0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)	212,368,944.00			
b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)		3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
c. Net Budgeted Expenditures and Other Financing Uses	212,368,944.00	6,371,068.32	6,335,000.00	Not Met

¹ Fund 01, Resource 8150, Objects 8900-8999

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

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

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

3% Reserve in 16/17 and 17/18 are based on only Fd 01 expenditures. Although Fd 06 is rolled up into Fd 01, we don't calculate the 3% reserve on those expenditures.

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	5,137,831.00	5,687,597.00	6,053,396.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	27,242,962.07	19,119,467.92	5,850,955.02
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)	32,380,793.07	24,807,064.92	11,904,351.02
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	171,261,020.88	190,647,824.02	202,595,032.31
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)	171,261,020.88	190,647,824.02	202,595,032.31
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	18.9%	13.0%	5.9%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	6.3%	4.3%	2.0%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(2,435,902.95)	95,340,427.47	2.6%	Met
Second Prior Year (2013-14)	(7,586,422.21)	111,240,591.56	6.8%	Not Met
First Prior Year (2014-15)	6,743,264.15	129,472,860.66	N/A	Met
Budget Year (2015-16) (Information only)	783,127.00	144,269,416.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district continues to deficit spend due to over 90% of our expenditures are salaries and benefits and these continue to rise each year with Step and Column and Benefits increases.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance ² (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	40,561,406.48	39,516,356.03	2.6%	Not Met
Second Prior Year (2013-14)	37,120,718.32	37,080,453.08	0.1%	Met
First Prior Year (2014-15)	25,520,107.42	27,626,516.87	N/A	Met
Budget Year (2015-16) (Information only)	34,369,781.02			

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

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

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

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

Explanation:
(required if NOT met)

Due to the uncertainty of the state budget over the past years, we budgeted at a level we anticipated and funds came in lower than the original budget.

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	17,385	17,385	17,385
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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)	212,368,944.00	211,351,069.00	215,997,507.00
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)	212,368,944.00	211,351,069.00	215,997,507.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,371,068.32	6,340,532.07	6,479,925.21
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	6,371,068.32	6,340,532.07	6,479,925.21

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	6,333,568.00	6,302,582.00	6,442,425.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	907,346.02	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)	7,240,914.02	6,302,582.00	6,442,425.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.41%	2.98%	2.98%
District's Reserve Standard (Section 10B, Line 7):	6,371,068.32	6,340,532.07	6,479,925.21
Status:	Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Projected available reserves are below the standard in one or more of the budget or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to be taken to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

3% Reserve in 16/17 and 17/18 are based on only Fd 01 expenditures. Although Fd 06 is rolled up into Fd 01, we don't calculate the 3% reserve on those expenditures.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(26,172,978.52)			
Budget Year (2015-16)	(27,874,812.00)	1,701,833.48	6.5%	Met
1st Subsequent Year (2016-17)	(28,918,976.00)	1,044,164.00	3.7%	Met
2nd Subsequent Year (2017-18)	(29,578,641.00)	659,665.00	2.3%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	18,080,000.00			
Budget Year (2015-16)	0.00	(18,080,000.00)	-100.0%	Not Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	375,963.00			
Budget Year (2015-16)	611,991.00	236,028.00	62.8%	Not Met
1st Subsequent Year (2016-17)	611,991.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	433,355.00	(178,636.00)	-29.2%	Not 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. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)

Since we are no longer self funded for Medical, Vision, and Rx, we no longer need to maintain a reserve and fund balance in Fd 67. We are transferring funds associated with those programs

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)

The amount needed for AVCI and Child Development vary based on program revenues and adjustments

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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				
Certificates of Participation				
General Obligation Bonds	15	51	5790000	132,045,042
Supp Early Retirement Program	2	Multiple	1753656	1,870,224
State School Building Loans				
Compensated Absences		Multiple		2,546,374

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

Capital Leases (SE Busses)	3	01	148417	466,362
Capital Leases (Reg Busses)	4	01	453550	1,735,335
TOTAL:				138,663,337

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				
Certificates of Participation				
General Obligation Bonds	10,839,486	8,478,533	8,791,465	7,926,968
Supp Early Retirement Program	1,753,656	935,112	935,112	
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Capital Leases (SE Busses)	162,776	162,766	162,766	162,766
Capital Leases (Reg Busses)	453,550	453,550	453,550	453,550
Total Annual Payments:	13,209,468	10,029,961	10,342,893	8,543,284
Has total annual payment increased over prior year (2014-15)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

- 2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

b. Do benefits continue past age 65?

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

Retirees who have 10 consecutive years of service and are 55 years of age or older are eligible to receive benefits until they are 65.

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

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

	Self-Insurance Fund	Governmental Fund
	5,212,464	0

4. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)	71,971,950.00
b. OPEB unfunded actuarial accrued liability (UAAL)	53,415,414.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation	Apr 01, 2015

5. OPEB Contributions

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	9,154,521.00	9,795,337.00	10,481,011.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)	4,055,987.00	4,105,523.00	4,156,114.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)	4,055,987.00	4,105,523.00	4,156,114.00
d. Number of retirees receiving OPEB benefits	184	141	99

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:

We are still self funded for Dental benefits.

3. Self-Insurance Liabilities

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

383,764.00
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	2,937,702.00	3,053,478.00	3,236,687.00
b. Amount contributed (funded) for self-insurance programs	2,937,702.00	3,053,478.00	3,236,687.00

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	1,148.6	1,146.8	1,157.8	1,157.8

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

Negotiations have been sunshined but have not met

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

757,612

7. Amount included for any tentative salary schedule increases

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

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)
Yes	Yes	Yes
24,846,964	26,296,308	26,856,818
100.0%	100.0%	100.0%
1.5%	6.0%	6.0%

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)
Yes	Yes	Yes
767,688	806,784	858,058
1.5%	1.5%	1.6%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	793.3	812.8	812.8	812.8

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 have been sunshined but have not met

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

331,405

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
20,683,643	22,142,365	22,453,347
100.0%	100.0%	100.0%
1.5%	6.0%	6.0%

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		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
134,684	126,242	100,130
1.0%	0.9%	0.7%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
No	No	No

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	148.3	148.6	148.6	148.6

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

135,420

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	0	0	0

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?	Yes	No	Yes
Total cost of H&W benefits	2,383,877	2,522,727	2,674,090
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	1.5%	6.0%	6.0%

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?	Yes	Yes	Yes
Cost of step and column adjustments	90,404	79,032	70,787
Percent change in step & column over prior year	1.0%	0.9%	0.7%

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?	Yes	Yes	Yes
Total cost of other benefits	26,400	26,400	26,400
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 24, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review
