

**GOLDEN FEATHER UNION
ELEMENTARY
SCHOOL DISTRICT**

**ORIGINAL BUDGET
REPORT**

2015-2016

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: Golden Feather Elementary

Date: June 05, 2015

Place: Golden Feather Elementary

Date: June 11, 2015

Time: 530pm

Adoption Date: June 23, 2015

Signed: _____

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

Contact person for additional information on the budget reports:

Name: Adrian Barron

Telephone: 530-532-5716

Title: Financial Analyst

E-mail: abarron@bcoe.org

Criteria and Standards Review Summary

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

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

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: _____

For additional information on this certification, please contact:

Name: Adrian Barron

Title: Finacial Analyst

Telephone: 530-532-5716

E-mail: abarron@bcoe.org

STATE REPORTS

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	1,291,234.00	0.00	1,291,234.00	1,308,021.00	0.00	1,308,021.00	1.3%
2) Federal Revenue		8100-8299	12,226.00	110,755.00	122,981.00	0.00	109,270.00	109,270.00	-11.1%
3) Other State Revenue		8300-8599	21,047.00	139,930.00	160,977.00	77,623.00	105,035.00	182,658.00	13.5%
4) Other Local Revenue		8600-8799	32,887.00	0.00	32,887.00	24,400.00	0.00	24,400.00	-25.8%
5) TOTAL, REVENUES			1,357,394.00	250,685.00	1,608,079.00	1,410,044.00	214,305.00	1,624,349.00	1.0%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	519,118.00	104,780.00	623,898.00	480,094.00	99,377.00	579,471.00	-7.1%
2) Classified Salaries		2000-2999	277,034.00	72,433.00	349,467.00	242,879.00	32,520.00	275,399.00	-21.2%
3) Employee Benefits		3000-3999	324,491.00	81,801.00	406,292.00	274,918.00	55,429.00	330,347.00	-18.7%
4) Books and Supplies		4000-4999	79,482.67	20,174.00	99,656.67	60,216.00	9,212.00	69,428.00	-30.3%
5) Services and Other Operating Expenditures		5000-5999	199,866.00	60,353.00	260,219.00	191,500.00	37,418.00	228,918.00	-12.0%
6) Capital Outlay		6000-6999	0.00	111,966.00	111,966.00	0.00	51,326.00	51,326.00	-54.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	0.00	68,242.00	68,242.00	0.00	40,342.00	40,342.00	-40.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,462.00)	7,462.00	0.00	(13,291.00)	13,289.00	(2.00)	New
9) TOTAL, EXPENDITURES			1,392,529.67	527,211.00	1,919,740.67	1,236,316.00	338,913.00	1,575,229.00	-17.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			(35,135.67)	(276,526.00)	(311,661.67)	173,728.00	(124,608.00)	49,120.00	-115.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	17,634.00	0.00	17,634.00	31,721.00	0.00	31,721.00	79.9%
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	(201,365.00)	201,365.00	0.00	(124,609.00)	124,609.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(218,999.00)	201,365.00	(17,634.00)	(156,330.00)	124,609.00	(31,721.00)	79.9%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(254,134.67)	(75,161.00)	(329,295.67)	17,398.00	1.00	17,399.00	-105.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	583,555.11	75,162.70	658,717.81	329,420.44	1.70	329,422.14	-50.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			583,555.11	75,162.70	658,717.81	329,420.44	1.70	329,422.14	-50.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			583,555.11	75,162.70	658,717.81	329,420.44	1.70	329,422.14	-50.0%
2) Ending Balance, June 30 (E + F1e)			329,420.44	1.70	329,422.14	346,818.44	2.70	346,821.14	5.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1.70	1.70	0.00	4.70	4.70	176.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	231,545.44	0.00	231,545.44	265,463.44	0.00	265,463.44	14.6%
Board Assigned	0000	9780				246,000.00		246,000.00	
Unassigned	0000	9780				19,462.48		19,462.48	
Board Assigned - Step in Colum	0000	9780	25,000.00		25,000.00				
Board Assigned - Deferred Maintenance	0000	9780	50,000.00		50,000.00				
Board Assigned -	0000	9780	19,500.00		19,500.00				
Board Assigned -	0000	9780	137,044.48		137,044.48				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	96,875.00	0.00	96,875.00	80,355.00	0.00	80,355.00	-17.1%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(2.00)	(2.00)	New

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	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									

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)	
(G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	1,043,914.00	0.00	1,043,914.00	1,055,877.00	0.00	1,055,877.00	1.1%
Education Protection Account State Aid - Current Year		8012	140,307.00	0.00	140,307.00	145,131.00	0.00	145,131.00	3.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	10,146.00	0.00	10,146.00	10,146.00	0.00	10,146.00	0.0%
Timber Yield Tax		8022	4,668.00	0.00	4,668.00	4,668.00	0.00	4,668.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5.00	0.00	5.00	5.00	0.00	5.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	869,538.00	0.00	869,538.00	869,538.00	0.00	869,538.00	0.0%
Unsecured Roll Taxes		8042	33,552.00	0.00	33,552.00	33,552.00	0.00	33,552.00	0.0%
Prior Years' Taxes		8043	1,193.00	0.00	1,193.00	1,193.00	0.00	1,193.00	0.0%
Supplemental Taxes		8044	9,172.00	0.00	9,172.00	9,172.00	0.00	9,172.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(138,817.00)	0.00	(138,817.00)	(138,817.00)	0.00	(138,817.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,973,678.00	0.00	1,973,678.00	1,990,465.00	0.00	1,990,465.00	0.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(682,444.00)	0.00	(682,444.00)	(682,444.00)	0.00	(682,444.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,291,234.00	0.00	1,291,234.00	1,308,021.00	0.00	1,308,021.00	1.3%
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	15,938.00	15,938.00	0.00	19,060.00	19,060.00	19.6%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	10,088.00	0.00	10,088.00	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		69,551.00	69,551.00		69,551.00	69,551.00	0.0%
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		24,139.00	24,139.00		19,532.00	19,532.00	-19.1%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3026- 3199, 4036-4126, 5510	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind		8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
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	2,138.00	1,127.00	3,265.00	0.00	1,127.00	1,127.00	-65.5%
TOTAL, FEDERAL REVENUE			12,226.00	110,755.00	122,981.00	0.00	109,270.00	109,270.00	-11.1%
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		86,621.00	86,621.00		50,089.00	50,089.00	-42.2%
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	8,590.00	0.00	8,590.00	63,994.00	0.00	63,994.00	645.0%
Lottery - Unrestricted and Instructional Materials		8560	12,457.00	3,309.00	15,766.00	13,629.00	3,620.00	17,249.00	9.4%
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		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		50,000.00	50,000.00		51,326.00	51,326.00	2.7%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,047.00	139,930.00	160,977.00	77,623.00	105,035.00	182,658.00	13.5%

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
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	10,900.00	0.00	10,900.00	8,400.00	0.00	8,400.00	-22.9%
Interest		8660	6,800.00	0.00	6,800.00	6,000.00	0.00	6,000.00	-11.8%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

			2014-15 Estimated Actuals			2015-16 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
(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	7,200.00	0.00	7,200.00	5,000.00	0.00	5,000.00	-30.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,987.00	0.00	2,987.00	0.00	0.00	0.00	-100.0%
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			32,887.00	0.00	32,887.00	24,400.00	0.00	24,400.00	-25.8%
TOTAL, REVENUES			1,357,394.00	250,685.00	1,608,079.00	1,410,044.00	214,305.00	1,624,349.00	1.0%

			2014-15 Estimated Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	393,895.00	92,120.00	486,015.00	361,231.00	86,337.00	447,568.00	-7.9%
Certificated Pupil Support Salaries		1200	32,383.00	0.00	32,383.00	23,238.00	0.00	23,238.00	-28.2%
Certificated Supervisors' and Administrators' Salaries		1300	92,840.00	12,660.00	105,500.00	95,625.00	13,040.00	108,665.00	3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			519,118.00	104,780.00	623,898.00	480,094.00	99,377.00	579,471.00	-7.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	27,747.00	72,433.00	100,180.00	35,224.00	32,520.00	67,744.00	-32.4%
Classified Support Salaries		2200	176,307.00	0.00	176,307.00	130,959.00	0.00	130,959.00	-25.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	72,980.00	0.00	72,980.00	76,696.00	0.00	76,696.00	5.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			277,034.00	72,433.00	349,467.00	242,879.00	32,520.00	275,399.00	-21.2%
EMPLOYEE BENEFITS									
STRS		3101-3102	46,042.00	9,305.00	55,347.00	51,380.00	10,666.00	62,046.00	12.1%
PERS		3201-3202	31,637.00	8,473.00	40,110.00	29,575.00	4,041.00	33,616.00	-16.2%
OASDI/Medicare/Alternative		3301-3302	28,873.00	7,061.00	35,934.00	25,682.00	3,928.00	29,610.00	-17.6%
Health and Welfare Benefits		3401-3402	157,180.00	45,456.00	202,636.00	134,645.00	28,999.00	163,644.00	-19.2%
Unemployment Insurance		3501-3502	4,383.00	976.00	5,359.00	3,977.00	728.00	4,705.00	-12.2%
Workers' Compensation		3601-3602	17,469.00	3,885.00	21,354.00	15,472.00	2,822.00	18,294.00	-14.3%
OPEB, Allocated		3701-3702	38,907.00	6,645.00	45,552.00	14,187.00	4,245.00	18,432.00	-59.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			324,491.00	81,801.00	406,292.00	274,918.00	55,429.00	330,347.00	-18.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	4,070.00	4,070.00	0.00	2,620.00	2,620.00	-35.6%
Books and Other Reference Materials		4200	2,221.00	2,517.00	4,738.00	2,000.00	1,279.00	3,279.00	-30.8%
Materials and Supplies		4300	77,261.67	13,587.00	90,848.67	58,216.00	5,313.00	63,529.00	-30.1%

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)	
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,482.67	20,174.00	99,656.67	60,216.00	9,212.00	69,428.00	-30.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,200.00	10,443.00	17,643.00	7,200.00	8,508.00	15,708.00	-11.0%
Dues and Memberships		5300	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Insurance		5400 - 5450	13,156.00	0.00	13,156.00	13,500.00	0.00	13,500.00	2.6%
Operations and Housekeeping Services		5500	48,000.00	0.00	48,000.00	48,000.00	0.00	48,000.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,500.00	0.00	21,500.00	21,500.00	0.00	21,500.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	103,606.00	49,910.00	153,516.00	94,900.00	28,910.00	123,810.00	-19.4%
Communications		5900	3,904.00	0.00	3,904.00	3,900.00	0.00	3,900.00	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			199,866.00	60,353.00	260,219.00	191,500.00	37,418.00	228,918.00	-12.0%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	101,326.00	101,326.00	0.00	51,326.00	51,326.00	-49.3%
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	0.00	10,640.00	10,640.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	111,966.00	111,966.00	0.00	51,326.00	51,326.00	-54.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	30,000.00	30,000.00	0.00	0.00	0.00	-100.0%
Payments to County Offices		7142	0.00	38,242.00	38,242.00	0.00	40,342.00	40,342.00	5.5%
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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	68,242.00	68,242.00	0.00	40,342.00	40,342.00	-40.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(7,462.00)	7,462.00	0.00	(13,291.00)	13,289.00	(2.00)	New
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,462.00)	7,462.00	0.00	(13,291.00)	13,289.00	(2.00)	New
TOTAL, EXPENDITURES			1,392,529.67	527,211.00	1,919,740.67	1,236,316.00	338,913.00	1,575,229.00	-17.9%

			2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		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	17,634.00	0.00	17,634.00	31,721.00	0.00	31,721.00	79.9%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,634.00	0.00	17,634.00	31,721.00	0.00	31,721.00	79.9%
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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(201,365.00)	201,365.00	0.00	(124,609.00)	124,609.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(201,365.00)	201,365.00	0.00	(124,609.00)	124,609.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(218,999.00)	201,365.00	(17,634.00)	(156,330.00)	124,609.00	(31,721.00)	79.9%

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	56,000.00	56,000.00	0.0%
3) Other State Revenue		8300-8599	4,800.00	4,800.00	0.0%
4) Other Local Revenue		8600-8799	2,510.00	2,510.00	0.0%
5) TOTAL, REVENUES			63,310.00	63,310.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,238.00	34,818.00	1.7%
3) Employee Benefits		3000-3999	21,729.00	22,113.00	1.8%
4) Books and Supplies		4000-4999	37,000.00	37,000.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,100.00	1,100.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			94,067.00	95,031.00	1.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,757.00)	(31,721.00)	3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,634.00	31,721.00	79.9%
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			17,634.00	31,721.00	79.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,123.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,123.62	0.62	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,123.62	0.62	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,123.62	0.62	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.62	0.62	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.62	0.62	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	56,000.00	56,000.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			56,000.00	56,000.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	4,800.00	4,800.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,800.00	4,800.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,500.00	2,500.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10.00	10.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,510.00	2,510.00	0.0%
TOTAL, REVENUES			63,310.00	63,310.00	0.0%

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	34,238.00	34,818.00	1.7%
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			34,238.00	34,818.00	1.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,795.00	4,135.00	9.0%
OASDI/Medicare/Alternative		3301-3302	2,619.00	2,664.00	1.7%
Health and Welfare Benefits		3401-3402	11,328.00	11,328.00	0.0%
Unemployment Insurance		3501-3502	188.00	192.00	2.1%
Workers' Compensation		3601-3602	750.00	745.00	-0.7%
OPEB, Allocated		3701-3702	3,049.00	3,049.00	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			21,729.00	22,113.00	1.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	35,000.00	35,000.00	0.0%
TOTAL, BOOKS AND SUPPLIES			37,000.00	37,000.00	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%
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	400.00	400.00	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	700.00	700.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,100.00	1,100.00	0.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
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			94,067.00	95,031.00	1.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	17,634.00	31,721.00	79.9%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,634.00	31,721.00	79.9%
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 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)			17,634.00	31,721.00	79.9%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	316,372.86	319,372.86	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			316,372.86	319,372.86	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			316,372.86	319,372.86	0.9%
2) Ending Balance, June 30 (E + F1e)			319,372.86	322,372.86	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	319,372.86	322,372.86	0.9%
Unassigned	0000	9780		322,372.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400.00	2,400.00	0.0%
5) TOTAL, REVENUES			2,400.00	2,400.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,400.00	2,400.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,400.00	2,400.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	200,226.15	202,626.15	1.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200,226.15	202,626.15	1.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200,226.15	202,626.15	1.2%
2) Ending Balance, June 30 (E + F1e)			202,626.15	205,026.15	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	202,626.15	205,026.15	1.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	2,400.00	2,400.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,400.00	2,400.00	0.0%
TOTAL, REVENUES			2,400.00	2,400.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,105.00	10,240.00	-36.4%
5) TOTAL, REVENUES			16,105.00	10,240.00	-36.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,105.00	10,240.00	-36.4%
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)			16,105.00	10,240.00	-36.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,127.19	68,232.19	30.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,127.19	68,232.19	30.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,127.19	68,232.19	30.9%
2) Ending Balance, June 30 (E + F1e)			68,232.19	78,472.19	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	68,232.19	78,472.19	15.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	240.00	240.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	15,865.00	10,000.00	-37.0%
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			16,105.00	10,240.00	-36.4%
TOTAL, REVENUES			16,105.00	10,240.00	-36.4%

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	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
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%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

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

Description	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	240.00	240.00	0.0%
5) TOTAL, REVENUES			240.00	240.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			240.00	240.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			240.00	240.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	23,997.43	24,237.43	1.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,997.43	24,237.43	1.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,997.43	24,237.43	1.0%
2) Ending Balance, June 30 (E + F1e)			24,237.43	24,477.43	1.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,237.43	24,477.43	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	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	240.00	240.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			240.00	240.00	0.0%
TOTAL, REVENUES			240.00	240.00	0.0%

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

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

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

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

SUPPORTING DOCUMENTS

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)	106.48	106.48	106.48	101.96	101.96	106.48
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)	106.48	106.48	106.48	101.96	101.96	106.48
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	106.48	106.48	106.48	101.96	101.96	106.48
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Golden Feather School District
PROJECTED MULTI-YEAR BUDGETS - UNRESTRICTED
USING 2015-16 Original Budget Report
Based on Information from the May Revise

	2015-16 Budget	2016-17 Estimate	2017-18 Estimate	Income
INCOME				Projected COLA for 15-16 is 1.02%
8000 LCFF Revenue	1,187,021	1,187,021	1,187,021	ADA Projected at 101.96
BASCSG	121,000	121,000	121,000	ADA Funding Projected at 108.48, based on current projections
8100-8200 Federal Revenues	0	0	0	Gap Funding is Projected at 53.08%
8300-8500 Other State Revenues	77,623	77,623	77,623	
8600-8700 Other Local Revenues	24,400	24,400	24,400	
REVENUE BEFORE ADJUSTMENTS	1,410,044	1,410,044	1,410,044	
Adjustments to Income <u>2015-16</u>				
LCFF Change (New at May Revise)	(6,296)	(5,296)	(6,296)	
Adjustments to Income <u>2016-17</u>				Income
LCFF Change (Gap funding and ADA Change)		(24,219)	(24,219)	Projected COLA for 15-16 is 2.17%
Elimination of Forest Reserve Funding				ADA Projected at 102.87
Loss of Psychologist Offset and nursing				ADA Funding Projected at 102.87, based on current projections
MAA				Gap Funding is Projected at 25.00%
Mandated Cost Revenue Reduction		(63,994)	(63,994)	
Mandated Cost Revenue - New \$		2,968	2,968	
Transfer From Special Reserve - Fund 17				
Adjustments to Income <u>2017-18</u>				Income
LCFF Change (Gap funding and ADA Change)			25,251	Projected COLA for 16-17 is 2.43%
Transfer From Special Reserve - Fund 17				ADA Projected at 101.06
Transfer From OPEB Reserve - Fund 20				ADA Funding Projected at 102.87, based on current projections
TOTAL PROJECTED REVENUE	1,403,748	1,318,503	1,343,754	Gap Funding is Projected at 25.00%
EXPENSES				
1000 Certificated Salaries	480,094	480,094	480,094	
2000 Classified Salaries	242,879	242,879	242,879	
3000 Benefits	274,918	274,918	274,918	
4000-6000 Books, Supplies, Etc.	251,716	251,716	251,716	
7300-7399 Indirect Costs	(13,291)	(13,291)	(13,291)	
7300-7400 Debt Service/State School Trans	0	0	0	
Sub-total Expenses	1,236,316	1,236,316	1,236,316	
7600-8900 Transfers (In)/Out	31,721	31,721	31,721	
8980-8999 Contributions	(124,609)	(124,609)	(124,609)	Contribution Detail: Special Ed-State \$124,809
TOTAL EXPENSES/TRANSFERS	1,392,646	1,392,646	1,392,646	
BEFORE ADJUSTMENTS				
Adjustments to Expenses <u>2015-16</u>				<u>2015-16</u>
Removal of CAF Encroachment	(31,721)	(31,721)	(31,721)	PERS rate is 11.771%
Adjustments to Expenses <u>2016-17</u>				STRS rate is 10.73%
				<u>2016-17</u>
Step/Column Increment - 2.50% of Certificated		11,199	11,199	Expenses
Step/Column Increment - 1.8% of Classified		3,760	3,760	No increase in Health Benefits
Estimated STRS Increase		9,089	9,089	Proposed increase in Employers STRS of 1.85% to 10.73%
Estimated PERS Increase		2,388	2,388	Proposed increase in Employers PERS of .85% to 12.6%
Reduction of one time Transportation unexpected expense		(10,000)	(10,000)	
Retiree Benefits Terminate		(15,900)	(15,900)	
Retirement Payment to Merino		(7,727)	(7,727)	
Adjustments to Expenses <u>2017-18</u>				<u>2017-18</u>
Step/Column Increment - 2.50% of Certificated			11,199	Expenses
Step/Column Increment - 1.8% of Classified			3,760	No increase in health benefits
Estimated STRS Increase			9,296	Proposed increase in Employers STRS of 1.85% to 14.43%
Estimated PERS Increase			8,889	Proposed increase in Employers PERS of 3.55% to 16.6%
Retiree Benefits Terminate				
TOTAL PROJECTED EXPENSES	1,380,925	1,353,714	1,386,858	POTENTIAL VARIABLES
NET INCREASE/(DECREASE)	42,823	(35,211)	(43,104)	> Projected ADA could be up or down for estimates
IN FUND BALANCE				> COLA could be higher or lower
BEGINNING BALANCE	329,418	372,241	337,030	> Special education billback could vary from current annual estimate
AUDIT ADJUSTMENTS	0			> Workers' Compensation premiums have been decreasing
PROJECTED ENDING BALANCE	372,241	337,030	293,925	> Employee health insurance premiums may increase beyond current cap
Less: Projected Restricted Balance		0	0	> Unpredictable increases in gas/electric/fuel bills
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	
PROJECTED UNRESTRICTED RESERVES	372,241	337,030	293,925	
TOTAL RESERVES AS PERCENT OF OUTGO	51.04%	45.76%	27.85%	Based on proposed ADA estimates and funding levels, the district will not need to make any transfers from either Fund 17 or Fund 20 to meet the minimum reserve requirement
REQUIRED RESERVE - \$64,000 or 8%	78,782	78,401	80,058	
OTHER FUNDS USED TO MEET REQUIRED RESERVE	322,373	282,373	92,373	
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE	615,853	541,002	306,240	

Golden Feather Union Elementary 2015/16 Original Budget MYP Assumptions

Revenue:	<ol style="list-style-type: none">1. All Revenue numbers are taken from SACS, which was updated with the most recent apportionments schedules received from CDE using the LCFF.2. All One Time funds or expenses have been removed out years. If there is deferred revenue, that is in place.3. Any Carryover funds have been removed in the out years along with any expenses associated with those additional revenues.4. Reductions to Restricted Federal Funding follows prior year trends.5. Forest Reserve payments due to be reduced, budgeted at Zero.6. Transfers from Special Reserve (Fund 17) are included as a line item in revenue, if needed.7. Statutory COLA is included in the LCFF for all three years as follows: 1.58% in budget year, 2.17% in 16-17 & 2.17% in 17-188. CSR is now included in the LCFF as Grade Span Adjustment and is not broken out9. Due to the nature of the funding, MAA and Mandated Costs revenues, along with other misc one time funds, have been removed in subsequent years and will be budgeted as received, however, planned one time state Mandate disbursement is included in current year10. Carryover balance, if any, is from the Estimated Actuals11. PERS proposed rate increases will increase charge as follows: 11.847% in 15-16, 13.05% in 16-17 & 16.60% in 17-1812. STRS proposed rate increases will increase charge as follows: 10.73% in 15-16, 12.58% in 16-17 & 14.43% in 17-1813. LCFF gap funding is based on district estimates taking into account both SSC and DoF projections. 15-16 was estimated at 32.19%, 16-17 at 17% and 17-18 at 18% Projections were updated at May Revise and are included as adjustments to the MYP as follows: 53.08% in 15-16, 25% in 16-17 and 25% in 17-1814. Due to district fitting criteria to get the Basic Aid Supplemental Charter School Grant \$121,000 was budgeted in current and 2 subsequent years. The assumption is that this funding is ongoing but will continue to be budgeted for conservatively.15. Any retiree benefits that will fall off the OPEB obligation were removed in out years.
ADA:	Projections were taken from attached spreadsheet. Numbers provided by the District. Adjustments in revenue based on expected future ADA are included.
Expenses:	All expenses are from SACS and represent budget numbers from most recent discussion between BCOE and District Superintendent.
Changes	All proposed future changes are broken out in the MYP including but not limited to: <ul style="list-style-type: none">- Increase salary and benefit expense due to Step in Column- Increase/Decrease in spending due to the use of one time funds in year one- Reduction in Staffing where applicable- Reduction of one time expenses in future years, where applicable.- Change in STRS and PERS contribution rates- Change in funding streams

Solden Feather Union Elementary School District

2015/16 Projected Cash Flow - Including Fund 17

Updated 6/4/15

Actual	Actual												Total	2015-16 Original Budget	Variance Check
	July	August	September	October	November	December	January	February	March	April	May	June			
BEGINNING CASH	727,597	748,492	733,237	769,327	806,586	644,050	956,445	820,861	741,781	714,897	947,833	843,740			
RECEIPTS															
Revenue Limit Sources															
LCFF	140,232	140,232	140,232	140,232	0	0	56,093	63,572	63,572	63,572	63,572	63,572	934,877	934,877	0
BASCSG	18,150	18,150	18,150	18,150	0	0	7,260	8,228	8,228	8,228	8,228	8,228	121,000	121,000	0
EPA			36,283			36,283			36,283			36,283	145,131	145,131	0
State Aid - PY rec's in July													0		
Prior Year Corrections													0		
Property Taxes		8	0	32,117	0	401,691	0	4,790	0	303,703	6,776	40,373	789,457	789,457	0
In Lieu Taxes		(40,947)	(81,893)	(54,596)	(54,596)	(54,596)	(54,596)	(54,596)	(95,533)	(47,781)	(47,781)	(47,781)	(634,692)	(682,444)	47,752
Federal Sources	0	0	29,112	0	4,759	22,081	3,433	3,190	26,109	531	10,497	9,559	109,270	109,270	0
Other State Sources	0	0	7,419	46	15,206	2,243	5,143	0	39,285	7,285	2,555	53,385	132,569	132,569	0
Other State inc w/ Appr. - CY	7,513	7,513	7,513	7,513	0	0	3,005	3,406	3,406	3,406	3,406	3,406	50,089	50,089	0
Other State inc w/ Appr. - PY												0	0		
Other Local Sources	0	4,075	0	2,150	0	0	9,312	410	2,549	2,262	3,642	0	24,400	24,400	0
Other Sources		(40,000)										0	(40,000)		(40,000)
Transfers In												0	0	0	0
Prior Year A/R		7,577				821							8,398	0	0
TOTAL RECEIPTS	165,895	96,608	156,816	145,613	(34,631)	408,522	29,650	29,001	83,899	341,206	50,895	167,025	1,640,499	1,624,349	7,752
DISBURSEMENTS															
Salaries & Benefits	125,000	100,767	103,353	97,106	89,790	77,761	118,090	93,507	91,184	88,008	93,930	106,722	1,185,217	1,185,217	0
Operating Expenditures	20,000	11,095	18,123	11,248	38,115	19,117	32,644	14,574	20,350	20,262	61,058	83,086	349,672	349,672	0
Transfers Out							14,500					57,563	72,063	72,063	0
2009-10 Notes												0	0		
TOTAL DISBURSEMENTS	145,000	111,863	121,476	108,354	127,905	96,877	165,234	108,081	111,534	108,269	154,988	247,371	1,606,952	1,606,952	0
NET MONTHLY CHANGE	20,895	(15,255)	35,340	37,259	(162,536)	311,645	(135,584)	(79,080)	(27,634)	232,936	(104,093)	(80,346)			
NET ENDING CASH	748,492	733,237	768,577	806,586	644,050	955,695	820,861	741,781	714,147	947,833	843,740	763,394			
Treasurer Cash (General Fund)	429,109	413,855	449,194	486,453	323,917	635,563	499,979	420,898	393,264	626,201	522,108	441,761			
Fund 17 (3110)	319,383	319,383	319,383	320,133	320,133	320,133	320,883	320,883	320,883	321,633	321,633	321,633			
Variance	0	0	0	0	0	0	0	0	0	0	0	0			
Total Cash (General and Fund 17)	748,492	733,237	768,577	806,586	644,050	955,695	820,861	741,781	714,147	947,833	843,740	763,394			

Golden Feather Union
Cash Flow Assumptions:

Original Budget 2015-16

Revenue

LCFF - Current year:	Based on Funding Pattern established by CDE. The District is funded under ed code 14041(7), which allocates 15% of total each month for the first 4 months, followed by 2 months of no payment. The remaining 40% is then allocated out the remainder of the year. As of now, there are no planned deferrals in 2014-15.
Basic Aid Supplemental Charter Grant	Based on Funding Pattern established by CDE. The District will receive 15% of total each month for the first 4 months, followed by 2 months of no payment. The remaining 40% is then allocated out the remainder of the year. As of now, there are no planned deferrals in 2015-16.
EPA (From Prop 30)	The EPA account is estimated at 23.00% of the base LCFF and will be paid quarterly through the year, with the first current year payment in September
State Aid - PY Rec in Current Year	Based on amounts projected on the BCOE apportionment schedule. Derived from deferral numbers from CDE
Prior Year Corrections:	Based on amounts projected in BCOE apportionment schedule (per CDE.)
Property Taxes:	Based on Prior year funding pattern
In Lieu Taxes	Based on In Lieu spreadsheet for 14/15
Federal Sources	Based on Prior year funding pattern
Other State Sources	Based on Prior year funding pattern
Other State inc w/ Appr. - CY	Based on Funding Pattern established by CDE. Based on most recent information, the 5-5-9 funding funding pattern is being used. In addition to this, all cash deferrals have been removed. This effects all revenue streams paid with the apportionment and includes Special Ed, County Fund Transfers and Prior Year Corrections
Other State inc w/ Appr. - PY	Actual based on amounts received in all months other than July which is projected based on the current year deferrals.
Other Local Sources	Based on Prior year funding pattern
Transfers between Funds	Taken entirely in June 2016

Disbursements

Salaries and Benefits	Based on Prior year spending pattern
Operating Expenditures	Based on Prior year spending pattern

District: Golden Feather Union Elementary
CDS #: 61457

2015-16 Budget Attachment

Substantiation of Need for Assigned and Unassigned Ending Fund Balances in Excess of Minimum Recommended Reserves

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

Combined and Unassigned/Unappropriated Fund Balances (Resources 0000-1999, Objects 9780, 9789 and 9790)			
Form	Fund		2015-16 Budget
01	General Fund/County School Service Fund	Form 01	\$343,567.00
17	Special Reserve Fund for Other Than Capital Outlay Projects	Form 17	\$322,373.00
Total Assigned and Unassigned Ending Fund Balances			\$665,940.00
	District Standard Reserve Level	Form 01CS Line 10B-4	5%
	Less District Minimum Recommended Reserve for Economic Uncertainties	Form 01CS Line 10B-7	\$80,348.00
Remaining Balance to Substantiate Need			\$585,592.00
Substantiation of Need for Fund Balances in Excess of Minimum Recommended Reserve for Economic Uncertainties			Amount
Fund	Descriptions		
01	Revolving Cash		\$1,000.00
01	Assigned - Step in Column		\$25,000.00
01	Assigned - Deferred Maintenance		\$50,000.00
01	Planned Increase in PERS/STRS		\$70,000.00
01	Continued Counseling		\$40,000.00
01	Planned Increase - Special Education Contribution		\$25,000.00
01	Textbook Adoptions		\$15,000.00
01	Technology Purchases		\$20,000.00
01/17	Unassigned		\$339,592.00
	Insert Lines above as needed		
		Total of Substantiated Needs	\$585,592.00
		Remaining Unsubstantiated Balance	\$0.00

Golden Feather Union Elementary School District
2015-2016 Original Budget Assumptions
June 30, 2015

The following budget assumptions were incorporated into the 2015-2016 Original Budget:

Revenue:

Starting in 2013-14, the Governor's Proposed Local Control Funding Formula (LCFF) was put in place and the previous funding model (Revenue Limit) is gone. The LCFF consolidates most funding streams into one lump sum. The new formula also includes additional funds for students who are either English language learners, receive free and reduced meals or are Foster Youth. The new formula allows for all districts to begin to work their way back to previous levels of funding. The plan was initially that by 2020-2021 the LCFF will be fully implemented. Due to the state's economy and tax revenues doing much better than initially anticipated, full implementation is now expected in 2018-19. Included in the LCFF proposal is also a Local Control Accountability Plan (LCAP) that requires districts to create a path for the future, with input from students, parents, teachers and bargaining units as well as administration and the Board. This information is entered into a form created by the California Department of Education and submitted to the local County Office for approval. The LCAP is a living document and will need to be updated and submitted on a yearly basis, as well as an annual update of actual estimated expenses for the previous year.

ADA reported at P-2 of the prior year was 109.04, however, due to timing the budget was built assuming an ADA of 106.48. Based on this, the district can expect an increase in ADA at First Interim of at least 2.56.

The LCFF COLA was originally projected at 1.58%. This was later reduced to 1.02% at the May Revise, however based on timing, the budget reflects the higher COLA and the MYP includes the adjustment for the reduction.

Class-size Reduction has changed due to its inclusion in the LCFF and is now called the Grade Span Adjustment (GSA). The new GSA ratio has been expanded to 24:1 and will be paid through the LCFF at \$741 per K-3 student participating in the program.

Lottery revenue is budgeted at \$34.0 for Restricted Lottery and \$128.00 for Unrestricted Lottery.

Federal categorical revenue is projected as follows: Title I is budgeted at \$69,551. Title II is budgeted at \$19,532. REAP has been budgeted at \$1,127 using the most recent information from CDE. Special Education is funded with AB602 dollars. Starting in 2012-13 a new funding formula was implemented by the SELPA to reallocate funds to all districts. After a 3 year implementation, and some discussions by the SELPA governance board, the new funding rate for both Federal and State Special Education is projected at \$69,149, which is a reduction of over \$33,000 from the prior year. Forest Reserve funds were projected to end in 2014/15 but the most recent information indicates that the program may continue, albeit at a reduced rate (approximately 25% of current level). Due to this uncertainty, the district has elected to wait on budgeting the funds until they are received.

State categorical revenue has been wrapped into the LCFF. Programs affected are PAR, Arts & Music, Math & Reading AB466, School Safety, IMFRP, Professional Development AB825, Targeted Instruction AB825 and School & Library AB825. In addition to these funds, Deferred Maintenance and now transportation have been included in the LCFF.

As is normal practice, MAA funds are budgeted as revenues come in. The Governor has planned for one time funding in the amount of \$601/ADA which is budgeted at a total of \$63,994. The district has elected to use the Mandated Block Grant for which they will be funded at \$28/ADA.

Golden Feather is currently receiving the Basic Aid Supplemental Charter School Funding due to the fact they are the sponsoring LEA for CORE Charter and because without the in-lieu's that they pay out to CORE, they would fall into basic aid status (meaning that their local taxes are higher than their revenue allocation through the funding formula). It is difficult to estimate the revenue stream from this program as there are a lot of moving parts, including the in-lieu's to CORE, Golden Feathers ADA and the property taxes that the district collects. The decision was made to budget \$121,000 in the current year, which is the amount that CDE estimated at the February Recertification. This is much less that was budgeted in prior years and has been a huge blow to the financial stability of the district.

Salaries:

Anticipated salaries for 2015-16 were budgeted; step and column was included where appropriate.

Benefits:

The PERS employer rate was estimated at 12.60% while STRS has increased to 10.73%. The newest information indicates that PERS will actually come in at 11.847% and this change is included in the MYP. Both STRS and PERS rates will continue to increase in the coming years as the state struggles to keep up with its growing retirement obligation. These planned increases have been included in the MYP.

Other:

As noted above, the district receives the Basic Aid Supplemental Grant. The formula to determine this funding uses a ratio of expected revenue and property taxes of the district along with the expected in lieu payments made to CORE Charter for their portion of Golden Feathers property taxes. In the past this formula was very beneficial to the district and allowed them to increase wages, update their main school site and maintain staff while the state was in a downward spiral financially. During the 2013/14 school year, CDE revised the formula used to determine the BASG funding. This new formula resulted in a budgeted reduction of approximately \$225,000 per year. Pushing that out on the MYP, in the blink of an eye, the district lost \$775,000 in funding over a three year period. This reduction caused the district to go from being one of the most fiscally stable districts in Butte County to losing their Positive Certification. The district was thrown into AB1200 with a certified status of Qualified. The board and administration worked diligently on a plan and have managed to regain a positive certification. The district is currently in the process of litigation with the state of California to try and recoup some, if not all, of the funding that was taken away retroactively.

Beginning balances for all funds are from the Unaudited Actuals, General Fund Unrestricted beginning balance is \$326,171.

State Special Ed program has a contribution of \$124,609 while the Cafeteria Fund has a contribution of \$31,721, although it is anticipated that the district may outsource all cafeteria operations to another districts, thereby eliminating the Cafeteria contribution for 2015-16.

Golden Feather Union School District
Original Budget 2015-16

Detail of Contributions to Restricted Programs

Special Education - State	\$124,609
Transportation - SH/OH	\$0
Title I	\$0
Total	<u>\$124,609</u>

Detail of Interfund Transfers

To Cafeteria	\$31,721
To Fund 17	\$0
	<u>\$31,721</u>

Detail of Ending Fund Balance

Ending General Fund Balance	<u>\$343,567</u>
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Reserved:

For Revolving Cash	\$1,000
Legally Restricted	\$1

Assignment:

For Economic Uncertainties - From General Fund	\$85,414
Assigned - Step in Column	\$25,000
Assigned - Deferred Maintenance	\$50,000
Assigned - PERS/STRS increases	\$70,000
Assigned - Counseling Continuance	\$40,000
Assigned - future Special Education Contribution	\$25,000
Assigned - Textbook Adoptions	\$15,000
Assigned - Technology Purchases	\$20,000
Unassigned	\$12,152

Total Ending General Fund Balance	<u>\$343,567</u>
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District Name: Golden Feather Union Elementary School District

**Please fill out your estimated enrollment
for 2015-16 and for the subsequent 2 years**

Table 1: Original Budget 2015-2016 Enrollment				
	2015-16	CDS	SDC/RSP	Total
K	10			10
1	14			14
2	13			13
3	12			12
4	16			16
5	13			13
6	14			14
7	12			12
8	9			9
Total	113	0	0	113

9.02
12.63
11.73
10.83
14.44
11.73
12.63
10.83
8.12

44.21
38.80
18.95
101.96

I will fill in the ADA %'s from the last three years and
come up with a 3 year average.

ADA % from 14-15 P-1	90.00%
ADA % from 13-14 P-2	88.80%
ADA % from 12-13 P-2	91.90%
3 year AVG	270.70%
	90.23%

Table 2: Projected 2016-2017 Enrollment				
	2016-17	CDS	SDC/RSP	Total
K	10			10
1	10			10
2	14			14
3	13			13
4	12			12
5	16			16
6	13			13
7	14			14
8	12			12
Total	114	0	0	114

9.02
9.02
12.63
11.73
10.83
14.44
11.73
12.63
10.83

42.41
37.00
23.46
102.87

Table 3: Projected 2017-2018 Enrollment				
	2017-18	CDS	SDC/RSP	Total
K	10			10
1	10			10
2	10			10
3	14			14
4	13			13
5	12			12
6	16			16
7	13			13
8	14			14
Total	112	0	0	112

9.02
9.02
9.02
12.63
11.73
10.83
14.44
11.73
12.63

39.70
37.00
24.36
101.06

