

**2015-2016 ADOPTED BUDGET
GENERAL FUND - UNRESTRICTED AND RESTRICTED
INCOME**

	2014-15 Estimated Actuals			2015-16 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
INCOME BY SOURCE						
REVENUE						
LIMIT						
State Aid	21,030,359	-	21,030,359	24,809,423	-	24,809,423
Education Protection Account State Aid	5,326,992	-	5,326,992	5,510,176	-	-
State Aid - Prior Years Adjustment	21,536	-	21,536	-	-	-
Property Taxes	7,525,158	-	7,525,158	7,525,158	-	7,525,158
Special Education-Property Tax Transfer	-	177,573	177,573	-	177,573	177,573
Charter School In Lieu Taxes	(1,414,035)	-	(1,414,035)	(1,414,035)	-	(1,414,035)
Subtotal	32,490,010	177,573	32,667,583	36,430,722	177,573	36,608,295
FEDERAL						
INCOME						
Impact Aid	167,530	-	167,530	167,530	-	167,530
Titles I, II, III, V	-	859,034	859,034	-	744,857	744,857
SPED IDEA (PL98-377)	-	982,424	982,424	-	982,424	982,424
SPED IDEA (PL 94-143)	-	244,536	244,536	-	243,075	243,075
Other Federal Revenue	-	722,939	722,939	-	680,982	680,982
Subtotal	167,530	2,808,933	2,976,463	167,530	2,651,338	2,818,868
OTHER						
INCOME						
Special Education-Infant	-	720,530	720,530	-	720,530	720,530
Mandated Block Grant	130,217	-	130,217	132,530	-	132,530
One Time Mandate	311,480	-	311,480	2,844,665	-	2,844,665
Lottery Income	676,467	183,693	860,160	632,788	168,084	800,872
Other State Revenue	11,903	234,715	246,618	11,903	218,048	229,951
Subtotal	1,130,067	1,138,938	2,269,005	3,621,886	1,106,662	4,728,548
LOCAL						
INCOME						
Community Redevelopment (USDRIIP)	-	144,112	144,112	-	144,112	144,112
ASES Grant	-	537,167	537,167	-	537,167	537,167
Interest	21,160	-	21,160	32,600	-	32,600
Transportation Fees	30,651	-	30,651	30,000	-	30,000
Interagency Services (from Charters)	691,928	-	691,928	746,912	-	746,912
Special Education SELPA Transfers	-	2,866,120	2,866,120	-	2,896,901	2,896,901
Other Local (Donations, other misc.)	375,602	25,000	400,602	235,275	25,000	260,275
Subtotal	1,119,341	3,572,399	4,691,740	1,044,787	3,603,180	4,647,967
TOTAL INCOME	34,906,948	7,697,843	42,604,791	41,264,925	7,538,753	48,803,678
BEGINNING BALANCE	3,906,014	1,588,168	5,494,182	2,379,073	1,346,552	3,725,625
TOTAL INCOME AND BEGINNING BALANCE	38,812,962	9,286,011	48,098,973	43,643,998	8,885,305	52,529,303

EXPENDITURES

OBJECT CATEGORIES	2014-15 Estimated Actuals			2015-16 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CERTIFICATED SALARIES						
Teacher's Salaries	14,086,615	3,769,632	17,856,247	14,208,333	3,758,360	17,966,693
Certificated Pupil Support Salaries	656,751	85,651	742,402	838,926	203,425	1,042,351
Certificated Supervisors' and Administrators' Salaries	1,883,155	123,484	2,006,639	-	-	2,006,639
CLASSIFIED SALARIES						
Instructional Aides' Salaries	60,256	1,540,878	1,601,134	48,902	1,602,182	1,651,084
Classified Support Salaries	1,598,569	601,853	2,200,422	1,673,386	703,357	2,376,743
Classified Supervisors' and Administrators' Salaries	672,897	66,462	739,359	706,734	79,515	786,249
Clerical and Office Staff Salaries	1,397,076	76,078	1,473,154	1,432,309	79,171	1,511,480
Other Classified Salaries	425,607	326,627	752,234	475,153	320,950	796,103
EMPLOYEE BENEFITS						
Benefits	4,154,405	2,611,898	6,766,303	4,336,484	2,785,175	7,121,659
BOOKS AND SUPPLIES						
Textbooks	320,691	-	320,691	1,010,000	-	1,010,000
Other Books	500	3,895	4,395	500	1,000	1,500
Instructional Materials and Supplies	997,886	752,378	1,750,264	588,465	560,181	1,148,646
Noncapitalized Equipment	74,642	59,090	133,732	90,577	46,750	137,327
SERVICES AND OTHER OPERATING EXPENDITURES						
Subtotal	1,393,719	815,363	2,209,082	1,689,542	607,931	2,297,473
Subagreements for Services	-	408,971	408,971	-	415,520	415,520
Travel and Conferences	282,501	102,371	384,872	204,720	28,478	233,198
Dues and Memberships	40,267	540	40,807	41,250	540	41,790
Insurance	217,089	-	217,089	219,569	-	219,569
Operation and Housekeeping	1,261,855	9,225	1,271,080	1,401,678	10,240	1,411,918
Rentals, Leases and Repairs	118,449	102,881	221,330	138,000	256,397	394,397
Transfers of Direct Costs	(603,623)	603,623	-	(620,933)	620,933	-
Transfers of Direct Costs - Interfund	(174,004)	18,000	(156,004)	(179,822)	18,000	(161,822)
Professional/Consulting Services	1,059,644	835,586	1,895,230	883,048	832,861	1,715,909
Communications	116,704	7,443	124,147	125,994	8,038	134,032
Subtotal	2,318,882	2,088,640	4,407,522	2,213,504	2,191,007	4,404,511

EXPENDITURES Continued

	2014-15 Estimated Actuals			2015-16 Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
CAPITAL OUTLAY						
Buildings and Improvements of Buildings	-	-	-	-	-	-
Equipment	10,000	27,829	37,829	10,000	100,000	110,000
Subtotal	10,000	27,829	37,829	10,000	100,000	110,000
OTHER OUTGO						
Other Debt Service - Principal	39,597	-	39,597	33,995	-	33,995
Transfers of Indirect Costs	(431,636)	431,636	-	(555,235)	555,235	-
Transfers of Indirect Costs - Interfund	(91,037)	-	(91,037)	(97,117)	-	(97,117)
Subtotal	(483,076)	431,636	(51,440)	(618,357)	555,235	(63,122)
TOTAL EXPENDITURES	31,532,191	12,869,763	44,401,954	32,787,608	13,416,072	46,203,680
OTHER	28,606	-	28,606	-	-	-
FINANCING	(4,930,304)	4,930,304	-	(5,380,837)	5,380,837	-
SOURCES	(4,901,698)	4,930,304	28,606	(5,380,837)	5,380,837	-
ENDING BALANCE	2,379,073	1,346,552	3,725,625	5,475,553	850,070	6,325,623
FUND BALANCE	32,000	-	32,000	32,000	-	32,000
RESERVES	-	1,346,552	1,346,552	-	850,070	850,070
Unassigned/Unappropriated Amount	1,015,014	-	1,015,014	4,057,443	-	4,057,443
3% of Total Expenditures Requirement	-	-	-	-	-	-
Designated for Economic Uncertainties	1,332,059	-	1,332,059	1,386,110	-	1,386,110

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: LUSD Administration Bldg-Buss Conf Rm
Date: June 08, 2015

Place: LUSD Administration Bldg-MP Rm
Date: June 11, 2015
Time: 06:00 PM

Adoption Date: June 19, 2015

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

Contact person for additional information on the budget reports:

Name: Sherrie Egeskog

Telephone: 619-390-2604

Title: Director of Finance

E-mail: segeskog@lsusd.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?		X
		<ul style="list-style-type: none"> If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		<ul style="list-style-type: none"> If yes, are they lifetime benefits? 		X
		<ul style="list-style-type: none"> If yes, do benefits continue beyond age 65? 		X
		<ul style="list-style-type: none"> If yes, are benefits funded by pay-as-you-go? 		X
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for:		
		<ul style="list-style-type: none"> Certificated? (Section S8A, Line 1) 		X
		<ul style="list-style-type: none"> Classified? (Section S8B, Line 1) 		X
S9	Local Control and Accountability Plan (LCAP)	<ul style="list-style-type: none"> Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year? 		X
		<ul style="list-style-type: none"> Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 19, 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:

Information is available through the San Diego County Office of Education/Joint Powers of Authority

() 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 19, 2015

For additional information on this certification, please contact:

Name: Sherrie Egeskog

Title: Director of Finance

Telephone: 619-390-2604

E-mail: segeskog@lsusd.net

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	32,490,010.00	177,573.00	32,667,583.00	36,430,722.00	177,573.00	36,608,295.00	12.1%
2) Federal Revenue		8100-8299	167,530.00	2,808,933.00	2,976,463.00	167,530.00	2,651,338.00	2,818,868.00	-5.3%
3) Other State Revenue		8300-8599	1,130,067.00	1,138,938.00	2,269,005.00	3,621,886.00	1,106,662.00	4,728,548.00	108.4%
4) Other Local Revenue		8600-8799	1,119,341.00	3,572,399.00	4,691,740.00	1,044,787.00	3,603,180.00	4,647,967.00	-0.9%
5) TOTAL REVENUES			34,906,948.00	7,697,843.00	42,604,791.00	41,264,925.00	7,538,753.00	48,803,678.00	14.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	16,626,521.00	3,978,767.00	20,605,288.00	16,924,302.00	3,961,785.00	20,886,087.00	1.4%
2) Classified Salaries		2000-2999	4,154,405.00	2,611,898.00	6,766,303.00	4,336,484.00	2,785,175.00	7,121,659.00	5.3%
3) Employee Benefits		3000-3999	7,511,740.00	2,915,630.00	10,427,370.00	8,232,133.00	3,214,939.00	11,447,072.00	9.8%
4) Books and Supplies		4000-4999	1,393,719.00	815,363.00	2,209,082.00	1,689,542.00	607,931.00	2,297,473.00	4.0%
5) Services and Other Operating Expenditures		5000-5999	2,318,882.00	2,088,640.00	4,407,522.00	2,213,504.00	2,191,007.00	4,404,511.00	-0.1%
6) Capital Outlay		6000-6999	10,000.00	27,829.00	37,829.00	10,000.00	100,000.00	110,000.00	190.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	39,597.00	0.00	39,597.00	33,995.00	0.00	33,995.00	-14.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(522,673.00)	431,636.00	(91,037.00)	(652,352.00)	555,235.00	(97,117.00)	6.7%
9) TOTAL EXPENDITURES			31,532,191.00	12,869,763.00	44,401,954.00	32,787,608.00	13,416,072.00	46,203,680.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,374,757.00	(5,171,920.00)	(1,797,163.00)	8,477,317.00	(5,877,319.00)	2,599,998.00	-244.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	28,606.00	0.00	28,606.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	(4,930,304.00)	4,930,304.00	0.00	(5,380,837.00)	5,380,837.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(4,901,698.00)	4,930,304.00	28,606.00	(5,380,837.00)	5,380,837.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,526,941.00)	(241,616.00)	(1,768,557.00)	3,096,480.00	(496,482.00)	2,599,998.00	-247.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	3,906,013.61	1,588,168.17	5,494,181.78	2,379,072.61	1,346,552.17	3,725,624.78	-32.2%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			3,906,013.61	1,588,168.17	5,494,181.78	2,379,072.61	1,346,552.17	3,725,624.78	-32.2%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			3,906,013.61	1,588,168.17	5,494,181.78	2,379,072.61	1,346,552.17	3,725,624.78	-32.2%
e) Adjusted Beginning Balance (F1c + F1d)			2,379,072.61	1,346,552.17	3,725,624.78	5,475,552.61	850,070.17	6,325,622.78	69.8%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	32,000.00	0.00	32,000.00	32,000.00	0.00	32,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,346,552.20	1,346,552.20	0.00	850,070.20	850,070.20	-36.9%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Assignments									
e) Unassigned/unappropriated		9789	1,332,059.00	0.00	1,332,059.00	1,386,110.00	0.00	1,386,110.00	4.1%
Reserve for Economic Uncertainties									
Unassigned/Unappropriated Amount		9790	1,015,013.61	(0.03)	1,015,013.58	4,057,442.61	(0.03)	4,057,442.58	299.7%

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

Description	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES							
Principal Apportionment State Aid - Current Year	21,030,359.00	0.00	21,030,359.00	24,809,423.00	0.00	24,809,423.00	18.0%
Education Protection Account State Aid - Current Year	5,326,992.00	0.00	5,326,992.00	5,510,176.00	0.00	5,510,176.00	3.4%
State Aid - Prior Years	21,536.00	0.00	21,536.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	63,733.00	0.00	63,733.00	63,733.00	0.00	63,733.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	7,412,854.00	0.00	7,412,854.00	7,412,854.00	0.00	7,412,854.00	0.0%
Unsecured Roll Taxes	250,177.00	0.00	250,177.00	250,177.00	0.00	250,177.00	0.0%
Prior Years' Taxes	(4,103.00)	0.00	(4,103.00)	(4,103.00)	0.00	(4,103.00)	0.0%
Supplemental Taxes	419,504.00	0.00	419,504.00	419,504.00	0.00	419,504.00	0.0%
Education Revenue Augmentation Fund (ERAF)	(784,276.00)	0.00	(784,276.00)	(784,276.00)	0.00	(784,276.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)	167,269.00	0.00	167,269.00	167,269.00	0.00	167,269.00	0.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources	33,904,045.00	0.00	33,904,045.00	37,844,757.00	0.00	37,844,757.00	11.6%
LCFF Transfers							
Unrestricted LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	(1,414,035.00)	0.00	(1,414,035.00)	(1,414,035.00)	0.00	(1,414,035.00)	0.0%
Property Taxes Transfers	0.00	177,573.00	177,573.00	0.00	177,573.00	177,573.00	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			32,490,010.00	177,573.00	32,667,583.00	36,430,722.00	177,573.00	36,608,295.00	12.1%
FEDERAL REVENUE									
Maintenance and Operations		8110	167,530.00	0.00	167,530.00	167,530.00	0.00	167,530.00	0.0%
Special Education Entitlement		8181	0.00	982,424.00	982,424.00	0.00	982,424.00	982,424.00	0.0%
Special Education Discretionary Grants		8182	0.00	244,536.00	244,536.00	0.00	243,075.00	243,075.00	-0.6%
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		672,125.00	672,125.00		557,948.00	557,948.00	-17.0%
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		148,858.00	148,858.00		148,858.00	148,858.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290		3,538.00	3,538.00		3,538.00	3,538.00	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		34,513.00	34,513.00		34,513.00	34,513.00	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%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		461,217.00	461,217.00		500,000.00	500,000.00	8.4%
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	0.00	261,722.00	261,722.00	0.00	180,982.00	180,982.00	-30.8%
TOTAL, FEDERAL REVENUE			167,530.00	2,808,933.00	2,976,463.00	167,530.00	2,651,338.00	2,818,868.00	-5.3%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	720,530.00	720,530.00	0.00	720,530.00	720,530.00	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	0.0%
Mandated Costs Reimbursements		8550	441,697.00	0.00	441,697.00	2,977,195.00	0.00	2,977,195.00	574.0%
Lottery - Unrestricted and Instructional Materials		8560	676,467.00	183,693.00	860,160.00	632,788.00	168,084.00	800,872.00	-6.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		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%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,903.00	234,715.00	246,618.00	11,903.00	218,048.00	229,951.00	-6.8%
TOTAL, OTHER STATE REVENUE			1,130,067.00	1,138,938.00	2,269,005.00	3,621,886.00	1,106,662.00	4,728,548.00	108.4%

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	144,112.00	144,112.00	0.00	144,112.00	144,112.00	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	17,868.00	0.00	17,868.00	17,868.00	0.00	17,868.00	0.0%
Interest		8660	21,160.00	0.00	21,160.00	32,600.00	0.00	32,600.00	54.1%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	30,651.00	0.00	30,651.00	30,000.00	0.00	30,000.00	-2.1%
Interagency Services		8677	691,928.00	537,167.00	1,229,095.00	746,912.00	537,167.00	1,284,079.00	4.5%
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									

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	357,734.00	25,000.00	382,734.00	217,407.00	25,000.00	242,407.00	-36.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		2,866,120.00	2,866,120.00		2,896,901.00	2,896,901.00	1.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,119,341.00	3,572,399.00	4,691,740.00	1,044,787.00	3,603,180.00	4,647,967.00	-0.9%
TOTAL, REVENUES			34,906,948.00	7,697,843.00	42,604,791.00	41,264,925.00	7,538,753.00	48,803,678.00	14.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	14,086,615.00	3,769,632.00	17,856,247.00	14,208,333.00	3,758,360.00	17,966,693.00	0.6%
Certificated Pupil Support Salaries		1200	656,751.00	85,651.00	742,402.00	838,926.00	203,425.00	1,042,351.00	40.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,883,155.00	123,484.00	2,006,639.00	1,877,043.00	0.00	1,877,043.00	-6.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,626,521.00	3,978,767.00	20,605,288.00	16,924,302.00	3,961,785.00	20,886,087.00	1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	60,256.00	1,540,878.00	1,601,134.00	48,902.00	1,602,182.00	1,651,084.00	3.1%
Classified Support Salaries		2200	1,598,569.00	601,853.00	2,200,422.00	1,673,386.00	703,357.00	2,376,743.00	8.0%
Classified Supervisors' and Administrators' Salaries		2300	672,897.00	66,462.00	739,359.00	706,734.00	79,515.00	786,249.00	6.3%
Clerical, Technical and Office Salaries		2400	1,397,076.00	76,078.00	1,473,154.00	1,432,309.00	79,171.00	1,511,480.00	2.6%
Other Classified Salaries		2900	425,607.00	326,627.00	752,234.00	475,153.00	320,950.00	796,103.00	5.8%
TOTAL, CLASSIFIED SALARIES			4,154,405.00	2,611,898.00	6,766,303.00	4,336,484.00	2,785,175.00	7,121,659.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,471,599.00	351,856.00	1,823,455.00	1,786,069.00	423,033.00	2,209,102.00	21.1%
PERS		3201-3202	438,814.00	270,958.00	709,772.00	454,316.00	297,221.00	751,537.00	5.9%
OASDI/Medicare/Alternative		3301-3302	575,246.00	256,398.00	831,644.00	583,722.00	273,507.00	857,229.00	3.1%
Health and Welfare Benefits		3401-3402	4,352,944.00	1,779,890.00	6,132,834.00	4,717,815.00	1,948,557.00	6,666,372.00	8.7%
Unemployment Insurance		3501-3502	26,418.00	3,284.00	29,702.00	23,369.00	3,390.00	26,759.00	-9.9%
Workers' Compensation		3601-3602	383,384.00	128,746.00	512,130.00	397,591.00	124,603.00	522,194.00	2.0%
OPEB, Allocated		3701-3702	133,218.00	57,575.00	190,793.00	152,109.00	52,657.00	204,766.00	7.3%
OPEB, Active Employees		3751-3752	130,117.00	66,923.00	197,040.00	117,142.00	91,971.00	209,113.00	6.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,511,740.00	2,915,630.00	10,427,370.00	8,232,133.00	3,214,939.00	11,447,072.00	9.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	320,691.00	0.00	320,691.00	1,010,000.00	0.00	1,010,000.00	214.9%
Books and Other Reference Materials		4200	500.00	3,895.00	4,395.00	500.00	1,000.00	1,500.00	-65.9%
Materials and Supplies		4300	997,886.00	752,378.00	1,750,264.00	588,465.00	560,181.00	1,148,646.00	-34.4%

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)	
Noncapitalized Equipment		4400	74,642.00	59,090.00	133,732.00	90,577.00	46,750.00	137,327.00	2.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,393,719.00	815,363.00	2,209,082.00	1,689,542.00	607,931.00	2,297,473.00	4.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	408,971.00	408,971.00	0.00	415,520.00	415,520.00	1.6%
Travel and Conferences		5200	282,501.00	102,371.00	384,872.00	204,720.00	28,478.00	233,198.00	-39.4%
Dues and Memberships		5300	40,267.00	540.00	40,807.00	41,250.00	540.00	41,790.00	2.4%
Insurance		5400 - 5450	217,089.00	0.00	217,089.00	219,569.00	0.00	219,569.00	1.1%
Operations and Housekeeping Services		5500	1,261,855.00	9,225.00	1,271,080.00	1,401,678.00	10,240.00	1,411,918.00	11.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	118,449.00	102,881.00	221,330.00	138,000.00	256,397.00	394,397.00	78.2%
Transfers of Direct Costs		5710	(603,623.00)	603,623.00	0.00	(620,933.00)	620,933.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(174,004.00)	18,000.00	(156,004.00)	(179,822.00)	18,000.00	(161,822.00)	3.7%
Professional/Consulting Services and Operating Expenditures		5800	1,059,644.00	835,586.00	1,895,230.00	883,048.00	832,861.00	1,715,909.00	-9.5%
Communications		5900	116,704.00	7,443.00	124,147.00	125,994.00	8,038.00	134,032.00	8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,318,882.00	2,088,640.00	4,407,522.00	2,213,504.00	2,191,007.00	4,404,511.00	-0.1%

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)	
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	27,829.00	27,829.00	0.00	100,000.00	100,000.00	259.3%
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	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	27,829.00	37,829.00	10,000.00	100,000.00	110,000.00	190.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%