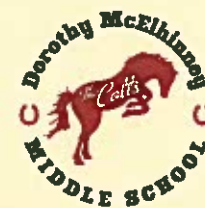


2015-2016 Adopted Budget

June 25, 2015



ANNUAL BUDGET REPORT:
July 1, 2015 Budget Adoption

Insert "X" in applicable boxes:

☒ This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the governing board of the school district pursuant to Education Code sections 33129, 42127, 52060, 52061, and 52062.

☒ If the budget includes a combined assigned and unassigned ending fund balance above the minimum recommended reserve for economic uncertainties, at its public hearing, the school district complied with the requirements of subparagraphs (B) and (C) of paragraph (2) of subdivision (a) of Education Code Section 42127.

Budget available for inspection at:

Public Hearing:

Place: 41870 McAlby Court, Murrieta, CA 92562
Date: June 15, 2015

Place: 41870 McAlby Court, Murrieta, CA 9
Date: June 18, 2015
Time: 05:00 PM

Adoption Date: June 25, 2015

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

Contact person for additional information on the budget reports:

Name: Stacy Matusek Telephone: 951-696-1600
Title: Director, Fiscal Services E-mail: smatusek@murrieta.k12.ca.us

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
		• 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
		• If yes, are they lifetime benefits?	X	
		• If yes, do benefits continue beyond age 65?	X	
		• 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:		
		• Certificated? (Section S8A, Line 1)		X
		• Classified? (Section S8B, Line 1)		X
		• Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	• Did or will the school district's governing board adopt an LCAP or approve an update to the LCAP effective for the budget year?		X
		• Approval date for adoption of the LCAP or approval of an update to the LCAP:	Jun 25, 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

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

- () 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: John Preston

Title: Director, Risk Management

Telephone: 951-696-1600

E-mail: jpreston@murrieta.k12.ca.us

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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



GENERAL FUND

2015 - 2016
Adopted Budget

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

The 2015-2016 Adopted Budget was prepared utilizing the following sources:

- Governor's May Budget Revision
- Department of Finance LCFF Gap Percentages
- School Services of California's May Revision Dashboard Projections
- Fiscal Crisis and Management Assistance Team LCFF Calculators
- District Local Control Accountability Plan

Throughout the 2015-2016 Fiscal Year, key dates and events may have an impact on budget projections and may require budget revisions including:

- Final State Adopted Budget
 - June 2015
 - At print time of this document, the State budget was not yet signed by the Governor
- Student Enrollment
 - August 2015—First Day of School
 - October 2015—CBEDS
- Average Daily Attendance (ADA) Reports
 - P1 December 2015
 - P2 April 2016
- Negotiations not yet settled with bargaining units

ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA

Fiscal Year 2015-2016 is the third year of the eight year LCFF (Local Control Funding Formula) phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for District projections. The following information details the components of LCFF and district calculations:

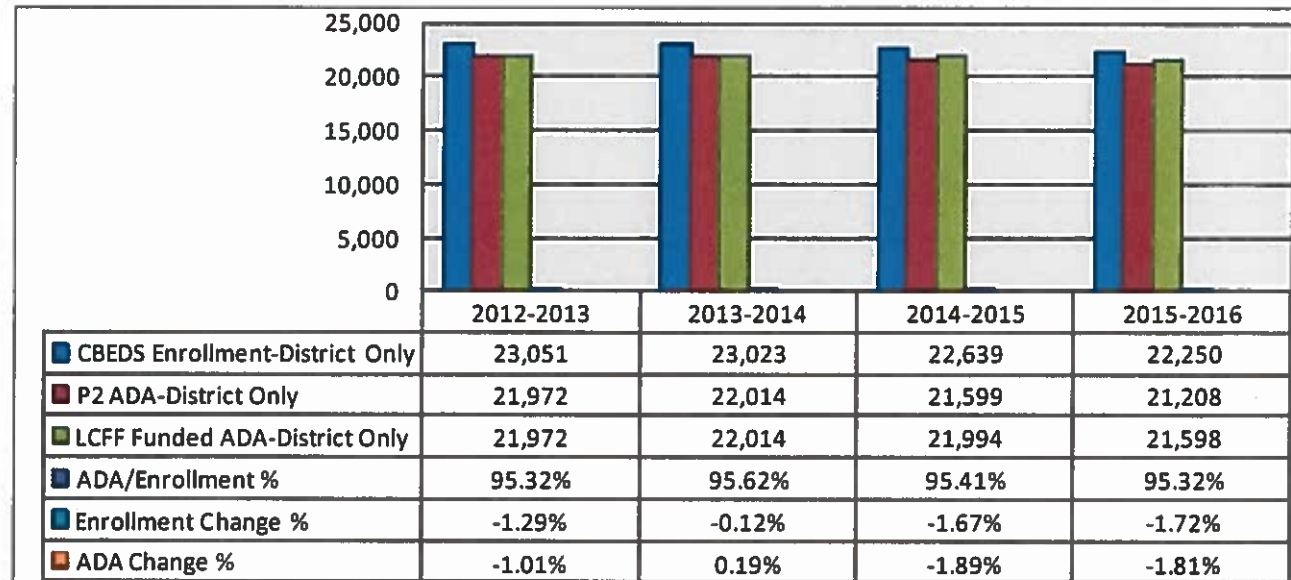
- Grade Span Base Grants Per ADA—TK/K-3, 4-6, 7-8, 9-12
- Base Grant Add-On's—TK/K-3 Class Size Averages and 9-12 Career Technical Education
- Supplemental and Concentration Grant Increases based on Unduplicated Student Counts:
 - English Learners, Free and Reduced Price Meal Program, Foster Youth
 - District Unduplicated Pupil Count three year rolling average 33.82%
- Cost of Living Adjustment 1.02%
- Department of Finance gap funding 53.08%
- District Enrollment Projection 22,250—Declining enrollment <389> students
- District Projected P2 ADA 21,208
- Districts are funded on the greater of prior year ADA or current year ADA
 - LCFF Funded ADA 21,613
 - LCFF Funded ADA equal to 2014-2015 P2 21,599 due to projected declining enrollment
 - Includes 14 ADA County Programs
 - Budget includes transfer ADA costs to Riverside County Office of Education for county programs

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA— CONTINUED

Historical Enrollment and P2 Average Daily Attendance



Local Control Funding Formula (LCFF)					
LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,083	\$7,189	\$7,403	\$8,578	
Grade Span Adjustment	\$737			\$223	
Supplemental Add-On at 32.94% - 3 Year Average Unduplicated Pupil Count	\$529	\$486	\$501	\$595	
Funded ADA including County Programs ADA	5,596.07	4,690.90	3,461.87	7,863.85	21,612.69
LCFF Grade Level Funding	\$46,721,280	\$36,003,896	\$27,361,717	\$73,891,091	\$183,977,984
Transportation Funding					\$88,659
2015-2016 LCFF Target Funding					\$184,066,643
LCFF Floor					\$148,335,413
LCFF Funding Gap					\$35,731,230
53.08% Funding Gap					\$18,966,137
2015-2016 LCFF Funding					\$167,301,550

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

ENROLLMENT / AVERAGE DAILY ATTENDANCE / LOCAL CONTROL FUNDING FORMULA— CONTINUED

LCFF funding totaling \$167,301,550 is comprised of the following sources:

- State Aid \$100,482,460
- Property Taxes \$40,372,011
- Education Protection Act \$26,447,079

A LCFF/Revenue Limit Sources transfer of <\$210,757> to the Adult Education Fund has been included in the Adopted Budget. This transfer is necessary to maintain the Adult Education program.

Total LCFF/ Revenue Limit Sources are equal to \$167,090,793.

FEDERAL REVENUES

2015-2016 Adopted Budget Federal Revenues are projected at prior year funding levels and include:

Resource	Description	Allocation
0000	Other Federal	\$25,940
0310	Medi-Cal Administrative Activities	\$282,270
3010	NCLB: Title I	\$2,141,018
3310	Special Ed: IDEA Basic Local Assistance Entitlement	\$3,865,967
3311	Special Ed: IDEA Basic Local Assistance Entitlement Private Schools	\$4,281
3315	Special Ed: IDEA Preschool Grants	\$83,462
3320	Special Ed: IDEA Preschool Local Entitlement	\$203,962
3327	Special Ed: IDEA MH Reimbursement	\$106,706
3345	Special Ed: IDEA Preschool Staff Development	\$889
3550	Vocational Programs: Voc & Applied Technology	\$108,964
4035	NCLB Title II Improving Teacher Quality	\$238,657
5640	Medi-Cal LEA Billing	\$375,000
5920	Elementary School Counseling Grant	\$326,019
	Total Federal Revenues	\$7,763,135

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

STATE REVENUES

2015-2016 Adopted Budget State Revenues include the following programs:

- One-time unrestricted funds equal to \$601 per 2014-2015 P2 ADA
- Mandated Cost Block Grant funds are equal to \$28 per K-8 2014-2015 P2 ADA and \$56 per 9-12 2014-2015 P2 ADA.
- Lottery funds are projected at \$128 per 2014-2015 annual ADA
- Lottery Prop 20 funds are projected at \$34 per 2014-2015 annual ADA

Resource Code	Description	Allocation
0000	Testing/Assessments	\$5,645
0000	Mandated Cost / Mandated Cost Block Grant	\$824,600
0000	One-Time Unrestricted Funds	\$12,980,999
1100	Lottery	\$2,874,356
6300	Lottery Prop 20	\$763,504
6378	CA Health & Science Capacity Building Project	\$50,000
6512	Special Ed Mental Health	1,283,546
6520	Special Ed Workability	\$57,601
	Total State Revenues	\$18,840,251

LOCAL REVENUES

2015-2016 Adopted Budget Local Revenues include interest earnings, use of facilities, donations, reimbursements from outside agencies, reimbursements from district safety credits with the JPA, parent center revenues, nonresident student fees and other revenues. Local revenues for AB602 special education are funded on district-wide ADA.

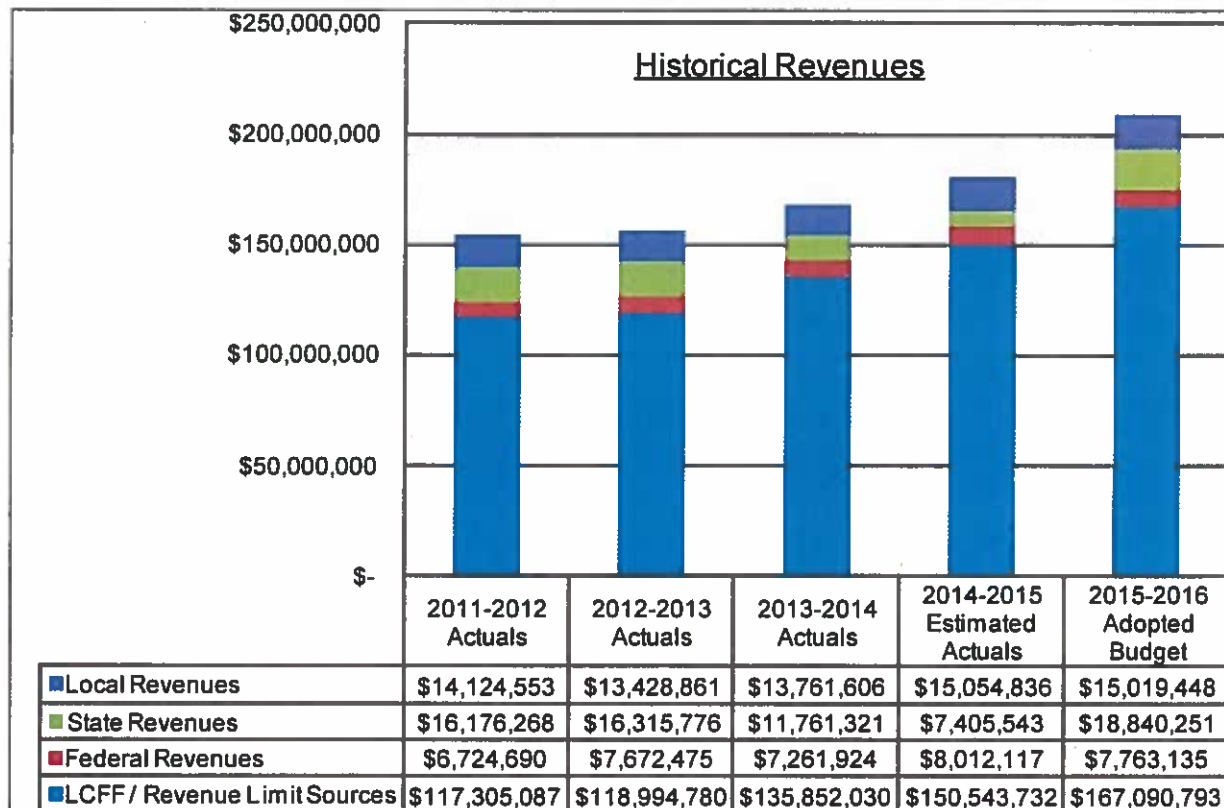
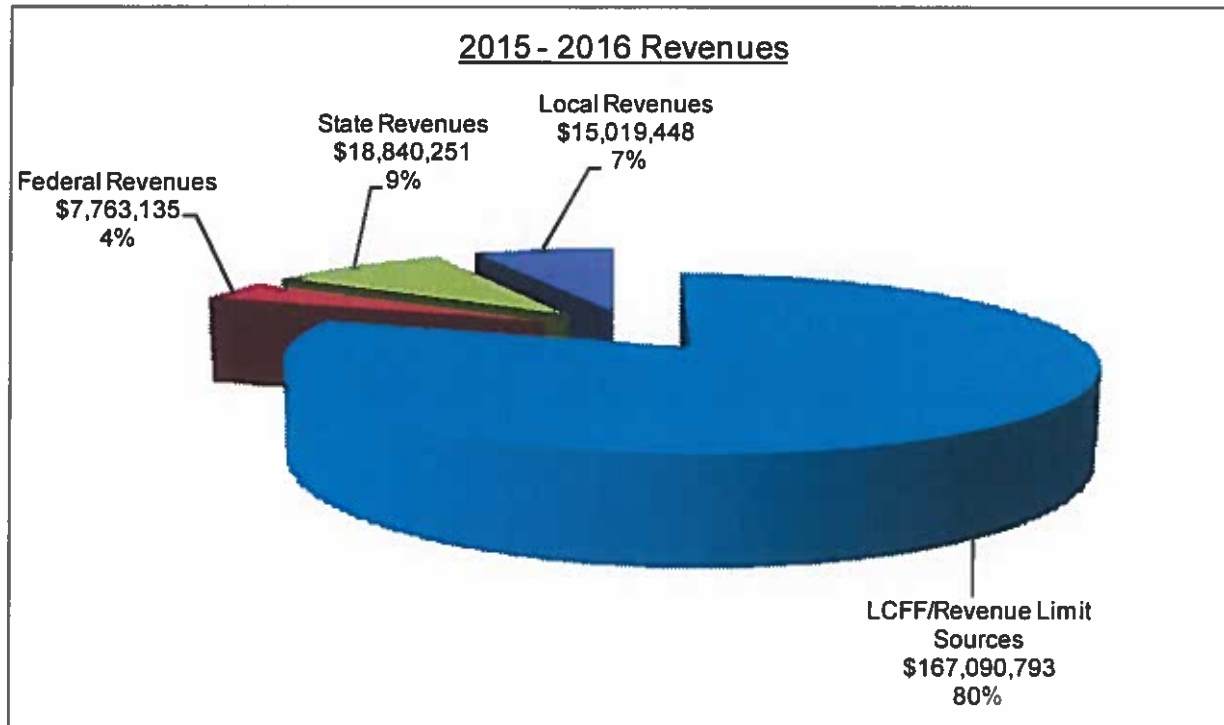
Resource Code	Description	Allocation
0000	Leases & Rentals	\$300,000
0000	Interest	\$100,000
0000	Other Income	\$150,500
0200	Safety Credits Reimbursements	\$1,043,840
0600	Donation Revenue	\$375,000
0605	Safety Awards	\$19,000
0620	Non Resident Student Fees	\$515,129
0705	Transportation Services	\$283,000
0991	Bill to Outside Agencies	\$950,000
6500	Selpa Transfer from COE	\$10,696,566
6501	Low Incidence	\$68,956
9986	Redevelopment Revenues	\$515,457
	Total Local Revenues	\$15,019,448

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

REVENUES

2015-2016 Adopted Budget Revenues are projected at \$208,713,627.



MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

EXPENDITURES

Salaries and Benefits

- The 2015-2016 Adopted Budget includes the following FTEs:
 - Certificated Teachers 990.94
 - Classified 736.83
 - Management/Support 138.64
- Certificated Staffing Ratios to develop initial 2015-2016 general education staffing requirements:
 - TK/K-3 Grades—Individual site Grade Span Adjustment calculations were utilized for staffing
 - 4-5 Grades—32:1
 - 6-8 Grades—31:1
 - 9-12 Grades—31:1 Core Subjects, 60:1 Physical Education, 38:1 Electives
- Classified staffing ratios—These ratios do not include crossing guards, custodians, technology assistants or special education staff. All staffing requirements for special education are determined by Education Code and/or contract requirements.
 - Basic Hours—28:1 Elementary, 26:1 Middle Schools, 23:1 High Schools
 - Supplemental—33:1 Elementary, 48:1 Middle Schools, 38:1 High Schools
- Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 8.88% to 10.73%
 - Projected increase equal to \$1.8M
 - PERS Rate increase of .076% from 11.771% to 11.847%
 - Projected increase equal to \$25K
 - Workers Comp Rate increase of .154% from 2.446% to 2.6%
 - Certificated total statutory benefit rate equal to 14.83%
 - Classified total statutory benefit rate equal to 22.147%
 - Health and welfare cap at \$9,275 per FTE
- Step and Column
 - All certificated employees \$1,574,733 plus statutory benefits of \$233,533 for a total of \$1,808,266
 - All classified employees \$241,082 plus statutory benefits of \$53,209 for a total of \$294,291
- Retiree Benefits are projected at \$619,587 and include additional retirees from the 2014-2015 Supplemental Employees Retirement Program
- The budget also includes approximately \$4.4M in district paid salaries and benefits for substitutes, athletic stipends, home hospital instruction, Saturday school instruction, class size compensation, AB1522 paid sick leave for substitutes, summer school instruction
- Salary and benefit projections of \$165,635,195 are equal to 87.20% of total expenditures.

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2014-2015 Adopted Budget Assumptions

EXPENDITURES—DISCRETIONARY BUDGETS

Site discretionary budgets are funded at the allocation rates listed below and using a projected October CBEDS student enrollment number. Department budget allocations have been included at prior year funding levels.

Description	Per Pupil Allocation	Academic Stipend Allocation	Other
Elementary	\$55.00	\$11,526	\$600 per combination class
Middle Schools	\$55.00	\$28,814	n/a
High Schools	\$60.00	\$71,700	n/a
Continuation	\$55.00	\$11,526	n/a
Independent Study	\$55.00	n/a	n/a

2015-2016 Site Allocations			
Site	Discretionary	Site	Discretionary
Alta Murrieta	\$53,601	Tovashal	\$51,016
Antelope Hills	\$54,701	Shivela Middle	\$108,289
Avaxat	\$51,401	Thompson	\$114,889
Buchanan	\$66,141	Warm Springs	\$77,489
Cole Canyon	\$69,551	McElhinney	\$100,754
E. Hale Curran	\$39,741	Murrieta Valley	\$218,700
Lisa J. Mails	\$61,686	Murrieta Mesa	\$197,820
Monte Vista	\$62,401	Vista Murrieta	\$280,320
Murrieta	\$56,351	Creekside	\$19,006
Rail Ranch	\$42,766	Tenaja Academy	\$6,710
		Total	\$1,733,333

2015-2016 Department Discretionary Allocations			
Board & Superintendent	\$66,146	Operations-Civic Center	\$1,700
Business Services	\$25,000	Operations-Irrigation/Grounds IPM	\$117,320
Communications	\$42,005	Operations - Custodial	\$415,849
Energy Management	\$10,200	Purchasing & Warehouse	\$13,700
Facilities	\$9,345	Risk Management	\$5,300
Family Services	\$12,500	Staff Development	\$57,603
Human Resources	\$17,225	Technology	\$41,084
Ongoing Major Maintenance Account	\$1,144,750	Total	\$1,979,727

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT 2015-2016 Adopted Budget Assumptions

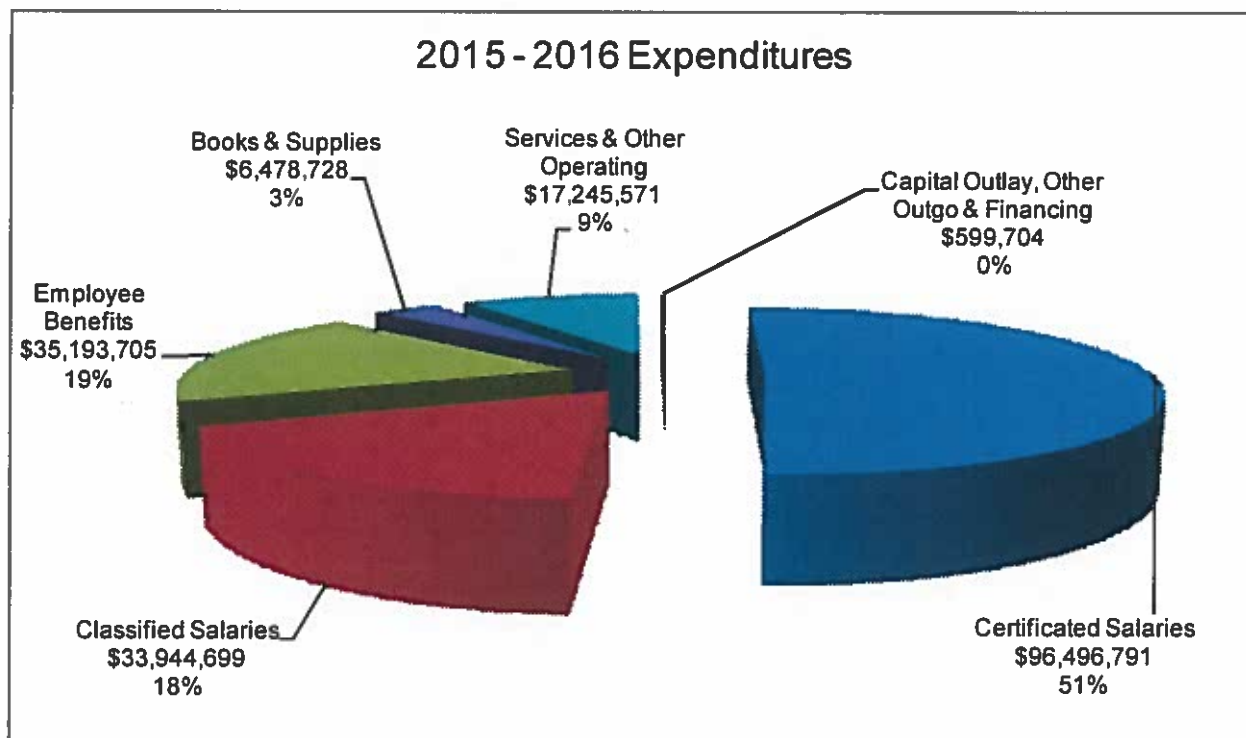
EXPENDITURES—OTHER

2015-2016 Lottery Expenditures Unrestricted & Prop 20 Instructional Materials	
Certificated Salaries	\$2,632,278
Site Programs/Athletics/Band/Choir/AP/IB	\$159,800
Instructional Materials	\$763,504
Ed Services / Counseling / Curriculum & Instruction / Health	\$82,278
Total	\$3,637,860

Other expenditures include:

- Utilities including gas, electricity, sewer, telephones, waste disposal and hazardous waste disposal have been budgeted at \$4,650,000
- Annual payments for Early Retirement Incentive Programs: the first annual payment in the amount of \$1,500,000 for the 2014-2015 program and the fourth annual payment of five in the amount of \$648,403 for the 2011-2012 program
- Long term debt expenditures have been budgeted at \$724,824. Payments for long term debt include the cost of the District Support Center COP
- Operating leases for district paid copiers and click charges are budgeted at \$658,100
- Murrieta Valley Unified School District's approved indirect cost rate for 2015-2016 is 5.28% and will provide an estimated \$719,010 to the unrestricted general fund from restricted resources and other district funds

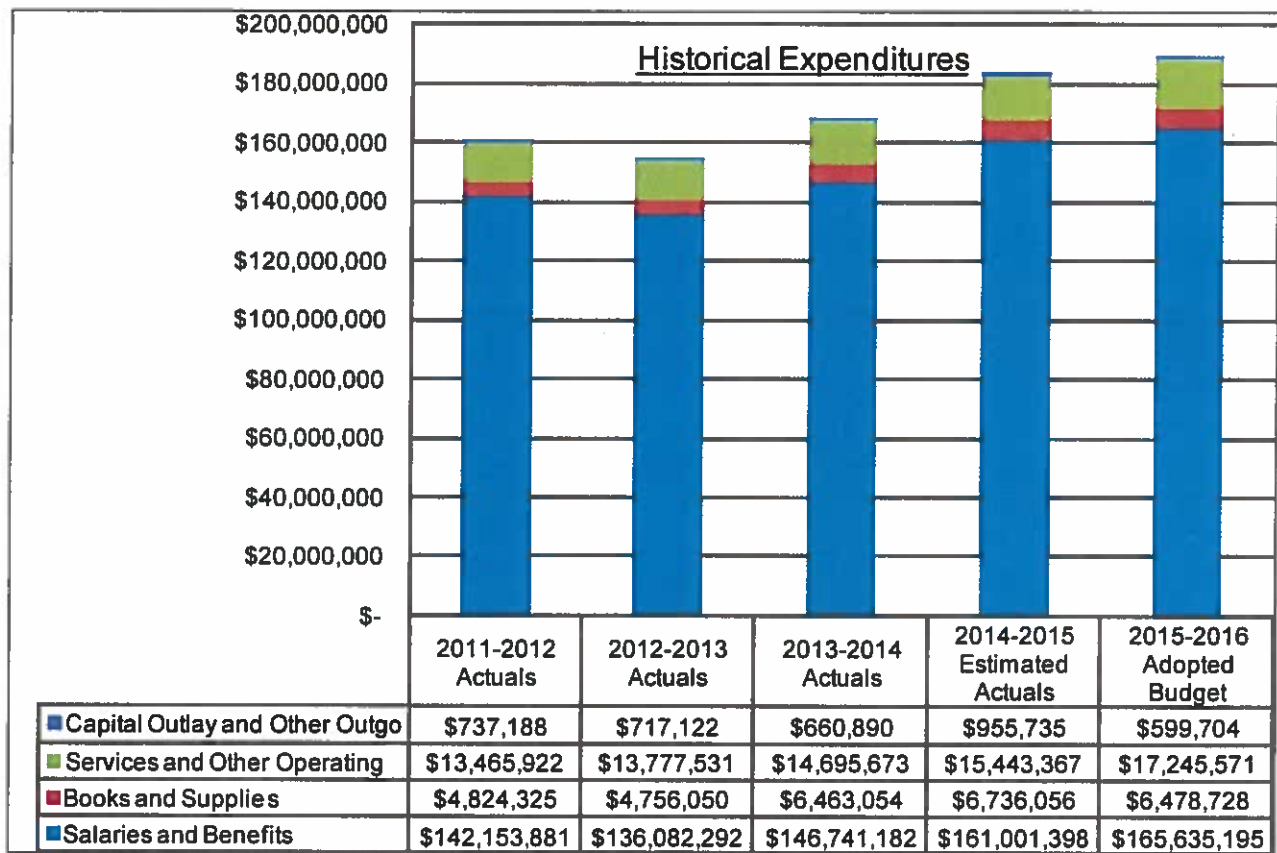
Total 2015-2016 Adopted Budget Expenditures are projected at \$189,959,198.



MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

EXPENDITURES—CONTINUED



CONTRIBUTIONS TO PROGRAMS

2015-2016 Budget includes contributions from unrestricted funds to the following programs:

- Ongoing Major Maintenance and Repair
- Special Education
- Transportation

The State Allocation Board requires that districts who receive state funding for school construction contribute unrestricted resources to a restricted categorical program titled Ongoing Major Maintenance and Repair. The contribution must be equal to 3% of total General Fund expenditures. The 2015-2016 required contribution is \$5,707,864.

Special Education expenditures include step and column costs, non-public schools, non-public agencies, services, legal costs and mediation agreements. The contribution to special education is projected at \$17,629,295.

Transportation expenditures include step increases and general operating expenses including fuel, parts and repairs. The contribution to transportation is projected at \$3,458,715.

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

LOCAL CONTROL ACCOUNTABILITY PLAN

As a requirement of LCFF, districts must adopt and annually update a three-year LCAP (Local Control Accountability Plan). Districts will develop a plan that includes annual goals and actions that will be implemented to meet eight State priorities. MVUDS's LCAP goals are as follows:

- Goal 1 Student Achievement: Ensure all students learn through access to high quality actions and services that increase school readiness, academic achievement, and civic/career/college readiness

- Goal 2 Prevention/Intervention/Acceleration: Provide high quality prevention/intervention/acceleration actions and services to eliminate barriers to student access to required and desired areas of study

- Goal 3 Professional Development: Ensure classroom teachers, instructional support staff, and school administrators are trained in the state standards, the standards aligned curriculums, proven researched-based instructional strategies, effective instructional technologies, instructional resources/assessments, and the collection and use of data in professional discussions to inform instruction and enhance student learning

- Goal 4 Engagement: Ensure all school sites have safe, welcoming, inspiring, and inclusive climates for all students and their families, so that all students are behaviorally and academically engaged in school and ready to learn.

In addition, services for unduplicated pupils must be increased or improved as compared to the services provided to all pupils in the LCAP year. The Minimum Proportionality calculation for 2015-2016 is equal to 4.31%. Districts must demonstrate how the proportionality percentage is met using a quantitative and/or qualitative description of the increased and/or improved services for unduplicated pupils as compared to the services provided to all pupils.

The 2015-2016 budget incorporates all four district goals, expenditures related to student achievement and minimum proportionality requirements. Total LCAP expenditures for 2015-2016 are equal to \$8,526,423. The chart below summarizes expenditures for each goal.

2015-2016 LOCAL CONTROL ACCOUNTABILITY PLAN					
Funding Source	Goal 1	Goal 2	Goal 3	Goal 4	Total
Base	\$0	\$0	\$132,712	\$0	\$132,712
Grants	\$56,791	\$0	\$0	\$0	\$56,791
LCFF	\$2,549,600	\$790,151	\$703,660	\$733,820	\$4,777,231
Lottery	\$236,835	\$104,100	\$94,050	\$0	\$434,985
One-time Unrestricted	\$1,182,203	\$253,920	\$1,525,936	\$0	\$2,962,059
Title I	\$0	\$16,800	\$30,001	\$0	\$46,801
Mental Health	\$0	\$0	\$0	\$115,844	\$115,844
TOTALS	\$4,025,429	\$1,164,971	\$2,486,359	\$849,664	\$8,526,423

MURRIETA VALLEY UNIFIED SCHOOL DISTRICT

2015-2016 Adopted Budget Assumptions

FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2015-2016 projected ending balance.

2015-2016 Components of Ending Balance	Unrestricted	Restricted	Total
Ending Balance	\$24,518,212	\$5,052,192	\$29,570,404
NonSpendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$5,052,192	\$5,052,192
Assigned	\$10,995,289	\$0	\$10,995,289
Unassigned Reserve for Economic Uncertainties 3%	\$5,698,776	\$0	\$5,698,776
Unassigned/Unappropriated	\$7,809,147	\$0	\$7,809,147

The 2015-2016 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

			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
A. REVENUES									
1) LCFF Sources		8010-8099	150,543,732.00	0.00	150,543,732.00	167,090,793.00	0.00	167,090,793.00	11.0%
2) Federal Revenue		8100-8299	112,008.00	7,900,109.00	8,012,117.00	308,210.00	7,454,925.00	7,763,135.00	-3.1%
3) Other State Revenue		8300-8599	5,328,792.00	2,076,751.00	7,405,543.00	18,685,600.00	2,154,651.00	18,840,251.00	154.4%
4) Other Local Revenue		8600-8799	4,015,671.00	11,039,165.00	15,054,836.00	3,736,489.00	11,282,979.00	15,019,468.00	-0.2%
5) TOTAL, REVENUES			160,000,203.00	21,016,025.00	181,016,228.00	187,821,072.00	20,892,555.00	208,713,627.00	15.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	80,002,579.00	16,183,026.00	96,185,605.00	80,435,748.00	16,061,043.00	96,496,791.00	0.3%
2) Classified Salaries		2000-2999	19,829,984.00	11,880,041.00	31,710,025.00	21,332,681.00	12,612,018.00	33,944,699.00	7.0%
3) Employee Benefits		3000-3999	25,049,460.00	8,056,308.00	33,105,768.00	27,046,664.00	8,145,041.00	35,193,705.00	6.3%
4) Books and Supplies		4000-4999	4,142,683.00	2,593,373.00	6,736,056.00	5,063,996.00	1,414,732.00	6,478,728.00	-3.8%
5) Services and Other Operating Expenditures		5000-5999	11,585,302.00	3,858,065.00	15,443,367.00	13,208,629.00	4,038,942.00	17,245,571.00	11.7%
6) Capital Outlay		6000-6999	420,632.00	216,117.00	636,749.00	130,997.00	200,000.00	330,997.00	-48.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	874,193.00	0.00	874,193.00	771,763.00	0.00	771,763.00	-11.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(796,395.00)	241,168.00	(555,227.00)	(719,010.00)	215,954.00	(503,056.00)	-9.4%
9) TOTAL, EXPENDITURES			141,108,438.00	43,026,118.00	184,136,556.00	147,271,468.00	42,687,730.00	189,959,198.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			18,891,765.00	(22,012,093.00)	(3,120,328.00)	40,549,604.00	(21,795,175.00)	18,754,429.00	-701.0%
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	25,776.00	482,000.00	507,776.00	0.00	0.00	0.00	-100.0%
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	(19,994,717.00)	19,994,717.00	0.00	(23,337,159.00)	23,337,159.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,020,493.00)	19,512,717.00	(507,776.00)	(23,337,159.00)	23,337,159.00	0.00	-100.0%

			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)			(1,128,728.00)	(2,499,378.00)	(3,628,104.00)	17,212,445.00	1,541,984.00	18,754,429.00	-816.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,434,495.00	8,009,584.00	14,444,079.00	7,305,787.00	3,510,208.00	10,815,975.00	-25.1%
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)			8,434,495.00	8,009,584.00	14,444,079.00	7,305,787.00	3,510,208.00	10,815,975.00	-25.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,434,495.00	8,009,584.00	14,444,079.00	7,305,787.00	3,510,208.00	10,815,975.00	-25.1%
2) Ending Balance, June 30 (E + F1e)			7,305,787.00	3,510,208.00	10,815,975.00	24,518,212.00	5,052,192.00	29,570,404.00	173.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	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	3,510,208.00	3,510,208.00	0.00	5,052,192.00	5,052,192.00	43.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	1,083,890.00	0.00	1,083,890.00	10,995,289.00	0.00	10,995,289.00	933.7%
One-Time Unrestricted Funds	0000	9780				10,018,940.00		10,018,940.00	
Med-Cal Administrative Activities	0000	9780				133,000.00		133,000.00	
Donations	0000	9780				334,000.00		334,000.00	
Site Safety Awards	0000	9780				19,349.00		19,349.00	
Green Team Schools	0000	9780				90,000.00		90,000.00	
Site Supplemental Discretionary	0000	9780				400,000.00		400,000.00	
Medi-Cal Administrative Activities	0000	9780	133,000.00		133,000.00				
Donations	0000	9780	334,000.00		334,000.00				
Site Safety Awards	0000	9780	19,349.00		19,349.00				
Green Team Schools	0000	9780	90,000.00		90,000.00				
Non Resident Student Fees	0000	9780	87,341.00		87,341.00				
Site Supplemental Discretionary	0000	9780	400,000.00		400,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,539,330.00	0.00	5,539,330.00	5,698,778.00	0.00	5,698,778.00	2.9%
Unassigned/Unappropriated Amount		9790	887,747.00	0.00	887,747.00	7,809,147.00	0.00	7,809,147.00	1035.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,290,766.00	3,510,208.00	10,800,974.00				
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	15,000.00	0.00	15,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	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			7,305,766.00	3,510,208.00	10,815,974.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30									
(G9 + H2) - (I6 + J2)			7,305,766.00	3,510,208.00	10,815,974.00				

			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	83,932,173.00	0.00	83,932,173.00	100,482,480.00	0.00	100,482,480.00	19.7%
Education Protection Account State Aid - Current Year		8012	26,554,634.00	0.00	26,554,634.00	26,447,079.00	0.00	26,447,079.00	-0.4%
State Aid - Prior Years		8019	(104,329.00)	0.00	(104,329.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	507,291.00	0.00	507,291.00	507,291.00	0.00	507,291.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	42,391,873.00	0.00	42,391,873.00	42,391,873.00	0.00	42,391,873.00	0.0%
Unsecured Roll Taxes		8042	1,921,498.00	0.00	1,921,498.00	1,921,498.00	0.00	1,921,498.00	0.0%
Prior Years' Taxes		8043	2,544,797.00	0.00	2,544,797.00	2,544,797.00	0.00	2,544,797.00	0.0%
Supplemental Taxes		8044	751,443.00	0.00	751,443.00	751,443.00	0.00	751,443.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(8,993,771.00)	0.00	(8,993,771.00)	(8,993,771.00)	0.00	(8,993,771.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,277,327.00	0.00	1,277,327.00	1,277,327.00	0.00	1,277,327.00	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			150,782,936.00	0.00	150,782,936.00	167,329,997.00	0.00	167,329,997.00	11.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(210,757.00)		(210,757.00)	(210,757.00)		(210,757.00)	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	(28,447.00)	0.00	(28,447.00)	(28,447.00)	0.00	(28,447.00)	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			150,543,732.00	0.00	150,543,732.00	167,090,793.00	0.00	167,090,793.00	11.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	86,068.00	0.00	86,068.00	0.00	0.00	0.00	-100.0%
Special Education Entitlement		8181	0.00	3,960,511.00	3,960,511.00	0.00	3,870,248.00	3,870,248.00	-2.3%
Special Education Discretionary Grants		8182	0.00	449,964.00	449,964.00	0.00	395,019.00	395,019.00	-12.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	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		2,368,328.00	2,368,328.00		2,141,018.00	2,141,018.00	-9.6%
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		247,908.00	247,908.00		238,657.00	238,657.00	-3.7%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4810	8290		0.00	0.00		0.00	0.00	0.0%
	3011-3020, 3028-3199, 4038-4128, 5510	8290		44,639.00	44,639.00		0.00	0.00	-100.0%
Other No Child Left Behind		8290							
Vocational and Applied Technology Education	3500-3699	8290		120,120.00	120,120.00		108,964.00	108,964.00	-9.3%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,940.00	708,639.00	722,579.00	298,210.00	701,019.00	997,229.00	38.0%
TOTAL FEDERAL REVENUE			112,008.00	7,900,109.00	8,012,117.00	308,210.00	7,454,925.00	7,763,135.00	-3.1%
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		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,306,490.00	0.00	2,306,490.00	824,600.00	0.00	824,600.00	-64.2%
Lottery - Unrestricted and Instructional Materials		8560	3,016,657.00	882,597.00	3,879,254.00	2,874,356.00	783,504.00	3,637,860.00	-6.2%
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		8578	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)	8010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	8030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	8650, 8690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	8230	8590		(205,619.00)	(205,619.00)		0.00	0.00	-100.0%
Healthy Start	8240	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	5,645.00	1,419,773.00	1,425,418.00	12,986,644.00	1,391,147.00	14,377,791.00	908.7%
TOTAL OTHER STATE REVENUE			5,328,792.00	2,078,751.00	7,405,543.00	16,685,600.00	2,154,651.00	18,840,251.00	154.4%

			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							
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8825	0.00	505,659.00	505,659.00	0.00	517,457.00	517,457.00	2.3%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8831	8,181.00	0.00	8,181.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8832	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8839	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	314,903.00	0.00	314,903.00	300,000.00	0.00	300,000.00	-4.7%
Interest		8860	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00	0.0%
Net Increase (Decrease) in the Fair Value									
of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8871	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8872	679,738.00	0.00	679,738.00	515,129.00	0.00	515,129.00	-24.2%
Transportation Fees From Individuals		8875	283,000.00	0.00	283,000.00	283,000.00	0.00	283,000.00	0.0%
Interagency Services		8877	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8881	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8889	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8891	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From									
Local Sources		8897	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8899	2,629,849.00	0.00	2,629,849.00	2,538,340.00	0.00	2,538,340.00	-3.5%
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		10,533,506.00	10,533,506.00		10,765,522.00	10,765,522.00	2.2%
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	6380	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6380	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6380	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			4,015,671.00	11,039,165.00	15,054,836.00	3,736,469.00	11,282,979.00	15,019,448.00	-0.2%
TOTAL REVENUES			180,000,203.00	21,016,025.00	181,016,228.00	187,821,072.00	20,892,555.00	208,713,627.00	15.3%

			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							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	69,291,292.00	13,603,778.00	82,895,070.00	68,696,087.00	13,646,509.00	82,342,596.00	-0.7%
Certificated Pupil Support Salaries		1200	3,791,253.00	1,512,854.00	5,303,907.00	4,355,236.00	1,666,815.00	6,021,851.00	13.5%
Certificated Supervisors' and Administrators' Salaries		1300	6,661,458.00	552,483.00	7,213,941.00	6,743,560.00	545,597.00	7,289,157.00	1.0%
Other Certificated Salaries		1900	258,578.00	514,111.00	772,687.00	640,665.00	202,322.00	843,187.00	9.1%
TOTAL, CERTIFICATED SALARIES			80,002,579.00	16,183,026.00	96,185,605.00	80,435,748.00	16,061,043.00	96,496,791.00	0.3%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,932,787.00	8,456,063.00	10,388,850.00	2,109,725.00	8,668,930.00	10,978,655.00	5.7%
Classified Support Salaries		2200	9,577,139.00	2,562,338.00	12,139,477.00	10,147,374.00	2,796,922.00	12,944,296.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	1,886,670.00	480,302.00	2,366,972.00	2,031,506.00	501,905.00	2,533,411.00	7.0%
Clerical, Technical and Office Salaries		2400	6,269,588.00	344,906.00	6,614,494.00	6,852,383.00	415,944.00	7,268,327.00	9.9%
Other Classified Salaries		2900	163,800.00	36,432.00	200,232.00	191,693.00	28,317.00	220,010.00	9.9%
TOTAL, CLASSIFIED SALARIES			19,829,984.00	11,880,041.00	31,710,025.00	21,332,681.00	12,812,018.00	33,944,699.00	7.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	7,088,000.00	1,446,137.00	8,534,137.00	8,648,563.00	1,716,718.00	10,365,281.00	21.5%
PERS		3201-3202	3,323,062.00	2,055,261.00	5,378,323.00	2,352,894.00	1,497,663.00	3,850,757.00	-28.4%
OASDI/Medicare/Alternative		3301-3302	2,561,216.00	1,094,810.00	3,655,826.00	2,786,770.00	1,206,835.00	3,995,605.00	9.3%
Health and Welfare Benefits		3401-3402	9,301,160.00	2,753,106.00	12,054,266.00	9,941,975.00	2,963,768.00	12,905,743.00	7.1%
Unemployment Insurance		3501-3502	50,507.00	14,204.00	64,711.00	50,687.00	14,348.00	65,235.00	0.8%
Workers' Compensation		3601-3602	2,445,436.00	692,990.00	3,138,426.00	2,645,988.00	745,509.00	3,391,497.00	8.1%
OPEB, Allocated		3701-3702	280,077.00	0.00	280,077.00	619,587.00	0.00	619,587.00	121.2%
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			25,049,460.00	8,056,306.00	33,105,766.00	27,046,664.00	8,145,041.00	35,193,705.00	6.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	864,771.00	1,433,732.00	2,298,503.00	1,019,500.00	362,669.00	1,382,169.00	-39.9%
Books and Other Reference Materials		4200	69,059.00	3,553.00	72,612.00	100,677.00	250.00	100,927.00	39.0%
Materials and Supplies		4300	1,992,617.00	542,436.00	2,535,053.00	2,859,558.00	788,094.00	3,647,652.00	43.9%
Noncapitalized Equipment		4400	1,216,236.00	813,652.00	1,829,888.00	1,084,261.00	263,719.00	1,347,980.00	-26.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,142,683.00	2,593,373.00	6,736,056.00	5,063,996.00	1,414,732.00	6,478,728.00	-3.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	155,000.00	1,763,706.00	1,918,706.00	170,000.00	1,791,706.00	1,961,706.00	2.2%
Travel and Conferences		5200	326,008.00	119,395.00	445,403.00	259,525.00	114,784.00	374,289.00	-16.0%
Dues and Memberships		5300	67,444.00	2,200.00	69,644.00	62,790.00	0.00	62,790.00	-9.8%
Insurance		5400 - 5450	1,084,334.00	0.00	1,084,334.00	1,256,280.00	0.00	1,256,280.00	15.9%
Operations and Housekeeping Services		5500	4,150,672.00	0.00	4,150,672.00	4,444,800.00	0.00	4,444,800.00	7.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,077,213.00	271,812.00	1,349,025.00	1,085,404.00	390,000.00	1,475,404.00	9.4%
Transfers of Direct Costs		5710	(86,510.00)	86,510.00	0.00	(119,467.00)	119,467.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,646.00)	0.00	(10,646.00)	(10,819.00)	0.00	(10,819.00)	1.6%
Professional/Consulting Services and Operating Expenditures		5800	4,407,671.00	1,612,942.00	6,020,613.00	5,673,658.00	1,614,005.00	7,287,663.00	21.0%
Communications		5900	413,916.00	1,500.00	415,416.00	384,458.00	9,000.00	393,458.00	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,585,302.00	3,658,065.00	15,443,367.00	13,206,629.00	4,038,942.00	17,245,571.00	11.7%

			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
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	262,468.00	138,690.00	401,158.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	158,166.00	77,427.00	235,593.00	130,997.00	200,000.00	330,997.00	40.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			420,632.00	216,117.00	636,749.00	130,997.00	200,000.00	330,997.00	-48.0%
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	7,906.00	0.00	7,906.00	15,000.00	0.00	15,000.00	89.7%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	141,463.00	0.00	141,463.00	147,000.00	0.00	147,000.00	3.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	231,523.00	0.00	231,523.00	214,763.00	0.00	214,763.00	-7.2%
Other Debt Service - Principal		7439	493,301.00	0.00	493,301.00	395,000.00	0.00	395,000.00	-19.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			874,193.00	0.00	874,193.00	771,763.00	0.00	771,763.00	-11.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(241,188.00)	241,188.00	0.00	(215,954.00)	215,954.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(555,207.00)	0.00	(555,207.00)	(503,056.00)	0.00	(503,056.00)	-9.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(796,395.00)	241,188.00	(555,207.00)	(719,010.00)	215,954.00	(503,056.00)	-9.4%
TOTAL EXPENDITURES									
			141,108,438.00	43,028,118.00	184,136,556.00	147,271,468.00	42,687,730.00	189,959,198.00	3.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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		7811	25,776.00	0.00	25,776.00	0.00	0.00	0.00	-100.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	482,000.00	482,000.00	0.00	0.00	0.00	-100.0%
(b) TOTAL INTERFUND TRANSFERS OUT			25,776.00	482,000.00	507,776.00	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	(19,994,717.00)	19,994,717.00	0.00	(23,337,159.00)	23,337,159.00	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			(19,994,717.00)	19,994,717.00	0.00	(23,337,159.00)	23,337,159.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(20,020,493.00)	18,512,717.00	(507,776.00)	(23,337,159.00)	23,337,159.00	0.00	-100.0%

			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	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	150,543,732.00	0.00	150,543,732.00	167,090,793.00	0.00	167,090,793.00	11.0%
2) Federal Revenue		8100-8299	112,008.00	7,900,109.00	8,012,117.00	308,210.00	7,454,925.00	7,763,135.00	-3.1%
3) Other State Revenue		8300-8599	5,328,792.00	2,076,751.00	7,405,543.00	16,685,600.00	2,154,651.00	18,840,251.00	154.4%
4) Other Local Revenue		8600-8799	4,015,671.00	11,039,165.00	15,054,836.00	3,738,469.00	11,282,979.00	15,019,448.00	-0.2%
5) TOTAL, REVENUES			160,000,203.00	21,016,025.00	181,016,228.00	187,821,072.00	20,892,555.00	208,713,627.00	15.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	89,622,655.00	32,293,492.00	121,916,147.00	92,325,368.00	31,623,928.00	123,949,296.00	1.7%
2) Instruction - Related Services	2000-2999		13,760,152.00	2,518,398.00	16,278,550.00	14,569,565.00	1,970,240.00	16,539,805.00	1.6%
3) Pupil Services	3000-3999		10,436,348.00	4,051,541.00	14,487,889.00	11,311,824.00	4,188,720.00	15,500,544.00	7.0%
4) Ancillary Services	4000-4999		2,134,252.00	500.00	2,134,752.00	2,112,574.00	4,001.00	2,116,575.00	-0.9%
5) Community Services	5000-5999		303,066.00	0.00	303,066.00	296,385.00	0.00	296,385.00	-2.2%
6) Enterprise	6000-6999		26,059.00	0.00	26,059.00	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		8,896,488.00	429,701.00	9,326,189.00	10,793,717.00	376,002.00	11,169,719.00	19.8%
8) Plant Services	8000-8999		14,756,639.00	3,734,486.00	18,491,125.00	15,051,390.00	4,524,839.00	19,576,229.00	5.9%
9) Other Outgo	9000-9999		1,172,779.00	0.00	1,172,779.00	810,645.00	0.00	810,645.00	-30.9%
10) TOTAL, EXPENDITURES			141,108,438.00	43,028,119.00	184,136,556.00	147,271,468.00	42,667,730.00	189,939,198.00	3.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			18,891,765.00	(22,012,093.00)	(3,120,328.00)	40,549,604.00	(21,795,175.00)	18,754,429.00	-701.0%
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	25,776.00	482,000.00	507,776.00	0.00	0.00	0.00	-100.0%
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	(19,994,717.00)	19,994,717.00	0.00	(23,337,159.00)	23,337,159.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,020,493.00)	19,512,717.00	(507,776.00)	(23,337,159.00)	23,337,159.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,128,726.00)	(2,499,376.00)	(3,628,104.00)	17,212,445.00	1,541,984.00	18,754,429.00	-816.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	8,434,495.00	8,009,584.00	14,444,079.00	7,305,767.00	3,510,208.00	10,815,975.00	-25.1%
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)			8,434,495.00	8,009,584.00	14,444,079.00	7,305,767.00	3,510,208.00	10,815,975.00	-25.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,434,495.00	8,009,584.00	14,444,079.00	7,305,767.00	3,510,208.00	10,815,975.00	-25.1%
2) Ending Balance, June 30 (E + F1e)			7,305,767.00	3,510,208.00	10,815,975.00	24,518,212.00	5,052,192.00	29,570,404.00	173.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	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	3,510,208.00	3,510,208.00	0.00	5,052,192.00	5,052,192.00	43.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	1,063,690.00	0.00	1,063,690.00	10,995,289.00	0.00	10,995,289.00	933.7%
One-Time Unrestricted Funds	0000	9780				10,018,940.00		10,018,940.00	
Med-Cal Administrative Activities	0000	9780				133,000.00		133,000.00	
Donations	0000	9780				334,000.00		334,000.00	
Site Safety Awards	0000	9780				19,349.00		19,349.00	
Green Team Schools	0000	9780				90,000.00		90,000.00	
Site Supplemental Discretionary	0000	9780				400,000.00		400,000.00	
Medi-Cal Administrative Activities	0000	9780	133,000.00		133,000.00				
Donations	0000	9780	334,000.00		334,000.00				
Site Safety Awards	0000	9780	19,349.00		19,349.00				
Green Team Schools	0000	9780	90,000.00		90,000.00				
Non Resident Student Fees	0000	9780	87,341.00		87,341.00				
Site Supplemental Discretionary	0000	9780	400,000.00		400,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	5,539,330.00	0.00	5,539,330.00	5,698,776.00	0.00	5,698,776.00	2.9%
Unassigned/Unappropriated Amount		9790	687,747.00	0.00	687,747.00	7,809,147.00	0.00	7,809,147.00	1035.5%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5640	Medi-Cal Billing Option	496,611.00	496,611.00
6230	California Clean Energy Jobs Act	138,978.00	138,978.00
6500	Special Education	27,460.00	27,460.00
6512	Special Ed: Mental Health Services	1,253,460.00	1,174,438.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	1,318,549.00
9010	Other Restricted Local	1,593,699.00	1,896,156.00
Total, Restricted Balance		3,510,208.00	5,052,192.00



SUPPLEMENTAL FORMS

2015 - 2016
Adopted Budget

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)	21,599.10	21,540.00	21,994.15	21,208.00	21,150.00	21,598.69
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)	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	0.00	0.00	0.00
4. Total, District Regular ADA (Sum of Lines A1 through A3)	21,599.10	21,540.00	21,994.15	21,208.00	21,150.00	21,598.69
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	13.50	13.50	13.50	14.00	14.00	14.00
b. Special Education-Special Day Class	0.54	0.54	0.54	0.00	0.00	0.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	0.12	0.12	0.12	0.00	0.00	0.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) (EC 2000 and 46380)	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	14.16	14.16	14.16	14.00	14.00	14.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	21,613.26	21,554.16	22,008.31	21,222.00	21,164.00	21,612.69
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.00
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	96,185,605.00	301	0.00	303	96,185,605.00	305	3,024,138.00		307	93,161,467.00	309
2000 - Classified Salaries	31,710,025.00	311	180,000.00	313	31,530,025.00	315	2,265,499.00		317	29,264,526.00	319
3000 - Employee Benefits (Excluding 3800)	33,105,768.00	321	298,437.00	323	32,807,331.00	325	1,565,990.00		327	31,241,341.00	329
4000 - Books, Supplies Equip Replace. (6500)	6,738,056.00	331	1,300.00	333	6,734,756.00	335	1,300,517.00		337	5,434,239.00	339
5000 - Services . . & 7300 - Indirect Costs	14,888,160.00	341	17,815.00	343	14,870,345.00	345	1,656,419.00		347	13,213,926.00	349
TOTAL					182,128,062.00	365	TOTAL			172,315,499.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	82,577,881.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	9,392,415.00 380
3. STRS.		3101 & 3102	7,260,544.00 382
4. PERS.		3201 & 3202	1,654,890.00 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	1,899,074.00 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	8,056,987.00 385
7. Unemployment Insurance.		3501 & 3502	46,852.00 390
8. Workers' Compensation Insurance.		3601 & 3602	2,271,586.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			113,160,229.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			19,958.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			113,140,271.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			65.66%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.66%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	172,315,499.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	96,496,791.00	301	0.00	303	96,496,791.00	305	2,845,556.00		307	93,651,235.00	309
2000 - Classified Salaries	33,944,699.00	311	175,000.00	313	33,769,699.00	315	2,387,605.00		317	31,382,094.00	319
3000 - Employee Benefits (Excluding 3800)	35,193,705.00	321	637,613.00	323	34,556,092.00	325	1,501,741.00		327	33,054,351.00	329
4000 - Books, Supplies Equip Replace (6500)	6,478,728.00	331	1,300.00	333	6,477,428.00	335	1,226,094.00		337	5,251,334.00	339
5000 - Services . . . & 7300 - Indirect Costs	16,742,515.00	341	3,400.00	343	16,739,115.00	345	1,715,753.00		347	15,023,362.00	349
TOTAL					188,039,125.00	365	TOTAL			178,362,376.00	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	0.00
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			114,970,301.00 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			8,186.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			114,962,115.00 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.45%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	64.45%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	178,362,376.00
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Object		July	August	September	October	November	December	January	February
			ESTIMATES THROUGH THE MONTH OF JUNE							
A. BEGINNING CASH			13,350,000.00	8,089,243.00	9,939,243.00	20,821,792.00	20,971,792.00	15,610,859.00	22,522,629.00	24,642,953.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,500,000.00	13,500,000.00	20,111,770.00	13,500,000.00	0.00	6,811,770.00	5,400,000.00	7,120,000.00
Property Taxes	8020-8079		0.00	1,600,000.00	2,000,000.00	1,000,000.00	0.00	13,300,000.00	9,000,000.00	200,000.00
Miscellaneous Funds	8080-8099		(210,757.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	800,000.00	0.00	0.00	700,000.00	800,000.00	100,000.00	200,000.00
Other State Revenue	8300-8599		0.00	0.00	0.00	200,000.00	8,000,000.00	0.00	800,000.00	0.00
Other Local Revenue	8600-8799		0.00	1,300,000.00	1,800,000.00	300,000.00	1,200,000.00	1,200,000.00	2,300,000.00	200,000.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			13,289,243.00	17,200,000.00	23,911,770.00	15,000,000.00	9,900,000.00	21,911,770.00	17,600,000.00	7,720,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,000,000.00	8,000,000.00	8,000,000.00	7,950,000.00	7,950,000.00	7,950,000.00	7,950,000.00	7,950,000.00
Classified Salaries	2000-2999		2,500,000.00	2,500,000.00	2,800,000.00	3,200,000.00	2,800,000.00	3,100,000.00	2,800,000.00	2,800,000.00
Employee Benefits	3000-3999		3,200,000.00	2,650,000.00	2,750,000.00	2,850,000.00	2,850,000.00	2,950,000.00	2,850,000.00	2,850,000.00
Books and Supplies	4000-4999		100,000.00	500,000.00	500,000.00	750,000.00	750,000.00	750,000.00	500,000.00	300,000.00
Services	5000-5999		4,500,000.00	1,000,000.00	1,200,000.00	1,000,000.00	750,000.00	1,000,000.00	1,500,000.00	1,000,000.00
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	100,000.00	0.00	0.00	0.00
Other Outgo	7000-7499		250,000.00	0.00	0.00	0.00	60,933.00	0.00	368,082.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			18,550,000.00	14,650,000.00	15,250,000.00	15,750,000.00	15,260,933.00	15,750,000.00	15,968,082.00	14,900,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299		7,188,406.00	1,100,000.00	1,000,000.00	2,000,000.00	1,000,000.00	750,000.00	750,000.00	588,408.00
Due From Other Funds	9310		800,000.00	0.00	0.00	800,000.00	0.00	0.00	0.00	0.00
Stores	9320		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			7,988,406.00	1,100,000.00	1,000,000.00	2,800,000.00	1,000,000.00	750,000.00	750,000.00	588,408.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		9,279,453.00	1,000,000.00	1,000,000.00	429,221.00	750,000.00	0.00	0.00	0.00
Due To Other Funds	9610		150,000.00	0.00	0.00	150,000.00	0.00	0.00	0.00	0.00
Current Loans	9640		0.00	100,000.00	0.00	0.00	100,000.00	0.00	100,000.00	0.00
Unearned Revenues	9650		700,000.00	0.00	700,000.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL			10,129,453.00	1,100,000.00	1,700,000.00	579,221.00	100,000.00	750,000.00	0.00	100,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS			(2,141,047.00)	0.00	(700,000.00)	2,220,779.00	900,000.00	750,000.00	488,406.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(5,260,757.00)	1,850,000.00	10,882,549.00	150,000.00	(5,360,933.00)	6,911,770.00	2,120,324.00	(7,180,000.00)
F. ENDING CASH (A + E)			8,089,243.00	9,939,243.00	20,821,792.00	20,971,792.00	15,610,859.00	22,522,629.00	24,642,953.00	17,462,953.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATES THROUGH THE MONTH OF	JUNE								
A. BEGINNING CASH		17,462,953.00	17,244,722.00	23,678,369.00	24,182,988.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,731,769.00	7,120,000.00	7,120,000.00	19,214,230.00	0.00	0.00	126,929,539.00	126,929,539.00
Property Taxes	8020-8079	0.00	4,400,000.00	8,900,458.00	0.00	0.00	0.00	40,400,458.00	40,400,458.00
Miscellaneous Funds	8080-8099	0.00	(28,447.00)	0.00	0.00	0.00	0.00	(239,204.00)	(239,204.00)
Federal Revenue	8100-8299	900,000.00	2,000,000.00	0.00	400,000.00	1,863,135.00	0.00	7,763,135.00	7,763,135.00
Other State Revenue	8300-8599	0.00	7,500,000.00	0.00	500,000.00	1,840,251.00	0.00	18,840,251.00	18,840,251.00
Other Local Revenue	8600-8799	1,300,000.00	1,900,000.00	1,300,000.00	900,000.00	1,319,448.00	0.00	15,019,448.00	15,019,448.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		15,931,769.00	22,891,553.00	17,320,458.00	21,014,230.00	5,022,834.00	0.00	208,713,627.00	208,713,627.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,950,000.00	7,950,000.00	7,950,000.00	7,950,000.00	946,791.00	0.00	96,496,791.00	96,496,791.00
Classified Salaries	2000-2999	2,800,000.00	2,800,000.00	2,800,000.00	2,800,000.00	244,699.00	0.00	33,944,699.00	33,944,699.00
Employee Benefits	3000-3999	2,850,000.00	2,850,000.00	2,850,000.00	2,850,000.00	843,705.00	0.00	35,193,705.00	35,193,705.00
Books and Supplies	4000-4999	300,000.00	500,000.00	500,000.00	500,000.00	528,728.00	0.00	6,478,728.00	6,478,728.00
Services	5000-5999	750,000.00	750,000.00	1,000,000.00	1,600,000.00	1,195,571.00	0.00	17,245,571.00	17,245,571.00
Capital Outlay	6000-6599	0.00	100,000.00	130,997.00	0.00	0.00	0.00	330,997.00	330,997.00
Other Outgo	7000-7499	0.00	7,908.00	84,842.00	0.00	(503,056.00)	0.00	268,707.00	268,707.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		14,650,000.00	14,957,908.00	15,315,839.00	15,700,000.00	3,256,438.00	0.00	189,959,198.00	189,959,198.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	7,188,406.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	800,000.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	7,988,406.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,500,000.00	1,500,000.00	1,500,000.00	1,600,232.00	0.00	0.00	9,279,453.00	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	(300,000.00)	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	700,000.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,500,000.00	1,500,000.00	1,500,000.00	1,600,232.00	0.00	(300,000.00)	10,129,453.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(1,500,000.00)	(1,500,000.00)	(1,500,000.00)	(1,600,232.00)	0.00	300,000.00	(2,141,047.00)	
E. NET INCREASE/DECREASE (B - C + D)		(218,231.00)	6,433,647.00	504,619.00	3,713,998.00	1,766,396.00	300,000.00	16,813,382.00	18,754,429.00
F. ENDING CASH (A + E)		17,244,722.00	23,678,369.00	24,182,988.00	27,896,986.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,963,382.00	

July 1 Budget
2014-15 Estimated Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		25,690.00	25,690.00
2. State Lottery Revenue	8560	3,016,657.00		862,597.00	3,879,254.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,016,657.00	0.00	888,287.00	3,904,944.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,348,100.00			2,348,100.00
2. Classified Salaries	2000-2999	462.00			462.00
3. Employee Benefits	3000-3999	494,114.00			494,114.00
4. Books and Supplies	4000-4999	94,788.00		556,138.00	650,926.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	79,193.00			79,193.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			332,149.00	332,149.00
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,016,657.00	0.00	888,287.00	3,904,944.00
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					
Textbook license fees					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	184,644,332.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,013,540.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	303,066.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	559,322.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,023,410.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	507,776.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,393,574.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				174,237,218.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		21,554.16
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,083.69
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	159,431,809.00	7,262.05
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	159,431,809.00	7,262.05
B. Required effort (Line A.2 times 90%)	143,488,628.10	6,535.85
C. Current year expenditures (Line I.E and Line II.B)	174,237,218.00	8,083.69
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,646.00)	0.00	(555,297.00)				
Other Sources/Uses Detail					0.00	507,776.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	226.00	0.00	15,271.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,920.00	0.00	179,839.00	0.00				
Other Sources/Uses Detail					25,776.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,500.00	0.00	360,097.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					482,000.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

July 1 Budget
2014-15 Estimated Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	10,646.00	(10,646.00)	555,207.00	(555,207.00)	507,776.00	507,776.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(10,819.00)	0.00	(503,056.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	244.00	0.00	13,870.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	3,075.00	0.00	162,640.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	7,500.00	0.00	326,546.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

33 75200 000000
Form SIAB

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,819.00	(10,819.00)	503,056.00	(503,056.00)	0.00	0.00		



MULTI-YEAR PROJECTIONS

2015 - 2016
Adopted Budget

2016-2017 MULTI-YEAR PROJECTION

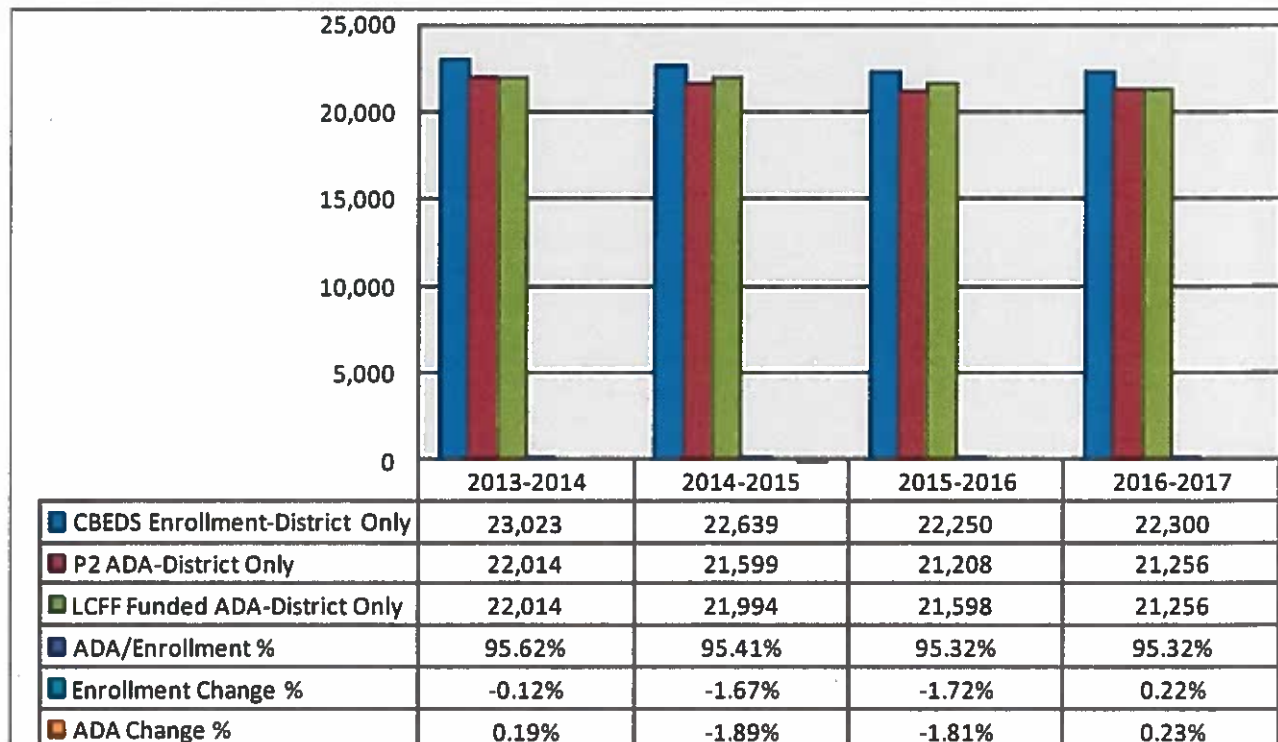
Adopted Budget Assumptions

LOCAL CONTROL FUNDING FORMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE

Fiscal Year 2016-2017 is the fourth year of the eight year Local Control Funding Formula phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- Department of Finance GAP funding 37.4%
- Cost of Living Adjustment 1.6%
- District Projected Enrollment 22,300—Growth 50 students
- District Projected P2 ADA 21,256—Growth 48 ADA
- LCFF Funded ADA 21,270
 - Includes 2015-2016 ADA 21,256
 - Includes 14 ADA County Programs
 - Budget includes transfer ADA costs to Riverside County Office of Education for county programs
- District Unduplicated Pupil Count three year rolling average 32.94%

Historical Enrollment and P2 Average Daily Attendance



2016-2017 MULTI-YEAR PROJECTION

Adopted Budget Assumptions

LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE – CONTINUED

Local Control Funding Formula (LCFF)					
LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,196	\$7,304	\$7,521	\$8,715	
Grade Span Adjustment	\$748			\$227	
Supplemental Add-On at 32.94% - 3 Year Average Unduplicated Pupil Count	\$523	\$481	\$495	\$589	
Funded ADA including County Programs ADA	5,507.26	4,616.40	3,405.11	7,741.23	21,270.00
LCFF Grade Level Funding	\$46,631,902	\$35,939,540	\$27,297,008	\$73,782,428	\$183,650,878
Transportation Funding					\$88,659
2016-2017 LCFF Target Funding					\$183,739,537
LCFF Floor					\$164,815,181
LCFF Funding Gap					\$18,294,356
37.04% Funding Gap					\$7,077,709
2016-2017 LCFF Funding					\$171,892,890

LCFF funding totaling \$171,892,890 is comprised of the following sources:

- State Aid \$105,045,353
- Property Taxes \$40,400,458
- Education Protection Act \$26,447,079

2016-2017 MULTI-YEAR PROJECTION

Adopted Budget Assumptions

REVENUES

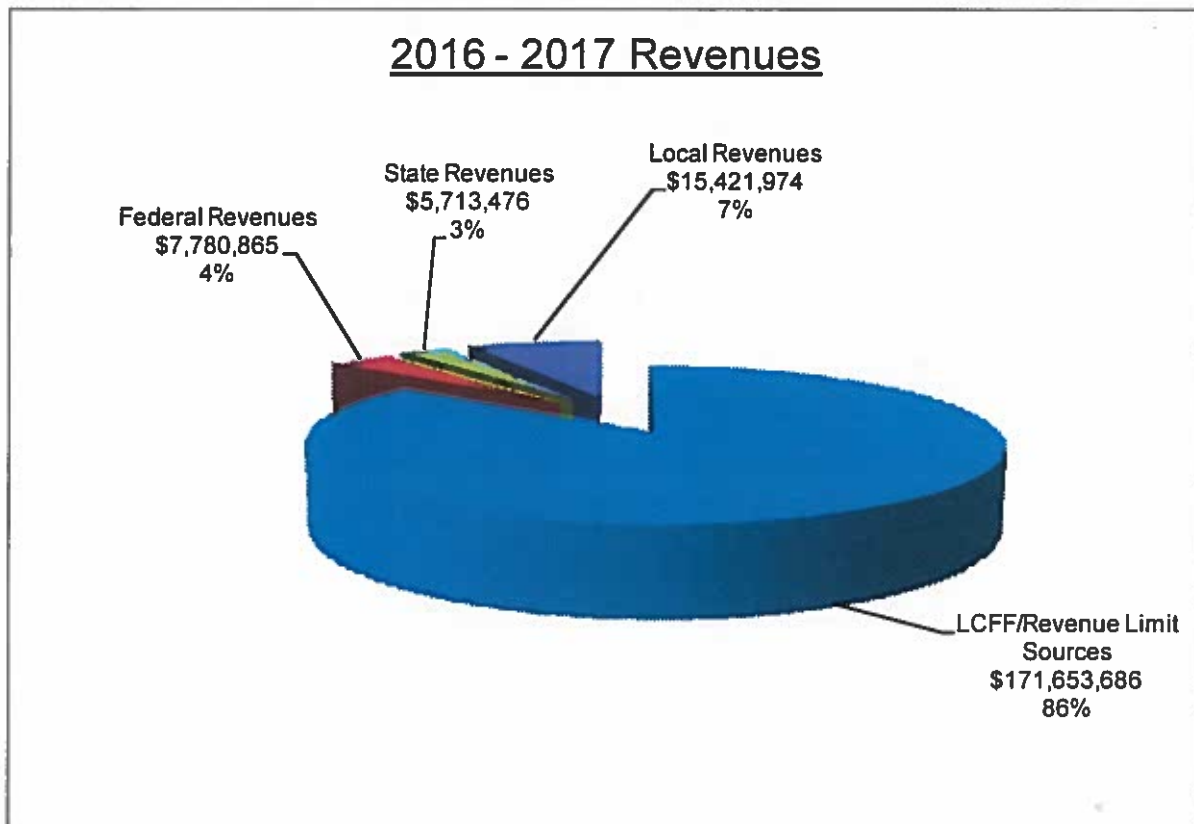
LCFF/Revenue Limit Sources include a transfer of \$210,757 out of General Fund to the Adult Education Fund.

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment. Federal revenues assume receipt of Medi-Cal Administrative Activities equal to \$300,000 for prior year payment deferrals. Other Federal Revenues include NCLB Title I and II, Special Education Grants, Counseling Grant and Medi-Cal LEA Billing.

State Lottery revenues have been budgeted at \$128 per 2015-2016 ADA projections equal to \$2,835,200. Lottery instructional materials revenues have been included at \$34 per 2015-2016 projected ADA equal to \$722,500. Mandated Cost Block Grant funds are budgeted at \$809,984 equal to prior year funding levels of \$28 per K-8 ADA and \$56 per 9-12 ADA.

Local revenues for AB602 special education funding have been estimated using 2016-2017 ADA projections and COLA adjustment. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees donations and non resident student fees.

Total 2016-2017 revenues are projected at \$200,570,001. This is a <3.9%> decrease over 2015-2016 projected revenues.



2016-2017 MULTI-YEAR PROJECTION

Adopted Budget Assumptions

EXPENDITURES

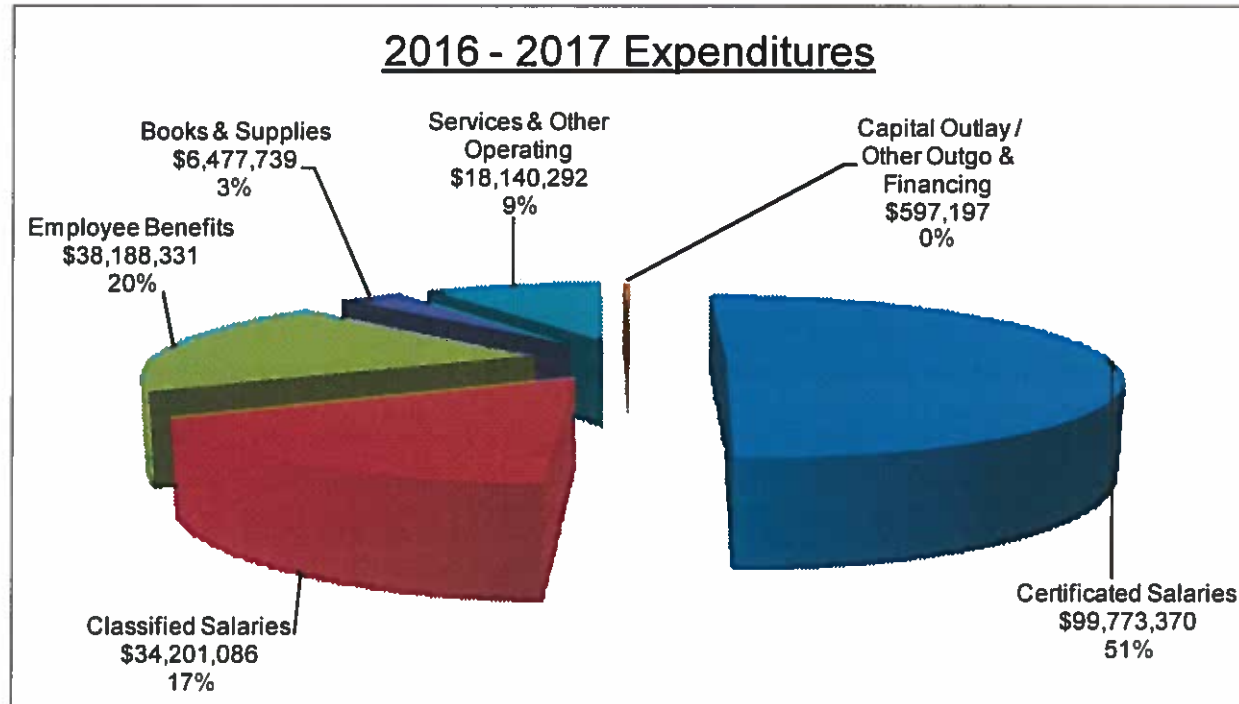
The 2016-2017 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
 - 11 growth certificated FTE towards achieving Grade Span Adjustment progress as required by LCFF funding
 - 2 growth certificated FTE for student enrollment growth
 - 3 growth certificated FTE Special Education
 - 8 certificated FTE and 1 management FTE per district Local Control Accountability Plan
 - Classified FTEs maintained at prior year levels
- Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 10.73% to 12.58%
 - Projected increase equal to \$1.8M
 - PERS Rate increase of 1.203% from 11.847% to 13.05%
 - Projected increase equal to \$400K
 - All other statutory benefit rates projected at 2015-2016 rates
 - Certificated total statutory benefit rate equal to 16.68%
 - Classified total statutory benefit rate equal to 23.35%
 - Health and welfare cap at \$9,275 per FTE
- Step and Column
 - All certificated employees \$1,598,019 plus statutory benefits of \$266,550 for a total of \$1,864,569
 - All classified employees \$256,387 plus statutory benefits of \$59,866 for a total of \$316,253
- Salary and benefit projections of \$172,162,787 are equal to 87.22% of total expenditures
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as 2015-2016
- Other expenditure increases of approximately \$700K include: utilities, insurance, election fees, technology/network and contract fees
- Long-term debt has been included at \$771,763
- Indirect costs from other funds are projected at \$505,563
- Local Control Accountability Plan
 - Expenditures have been increased by \$900,456 to reflect MVUSD's Local Control Accountability Plan
 - Minimum Proportionality Calculations

Total 2016-2017 expenditures are projected at \$197,378,015 This is a 3.91% increase over projected 2015-2016 expenditures.

2016-2017 MULTI-YEAR PROJECTION Adopted Budget Assumptions

EXPENDITURES—CONTINUED



CONTRIBUTIONS TO PROGRAMS

- Contribution of \$5,835,000 to the Ongoing Major Maintenance Account
- Special education encroachment is projected at \$18,360,954
- Transportation encroachment is projected at \$3,537,707

FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2016-2017 projected ending balance.

2016-2017 Components of Ending Balance	Unrestricted	Restricted	Total
Ending Balance	\$26,116,960	\$6,645,430	\$32,762,390
NonSpendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$6,645,430	\$6,645,430
Assigned	\$8,023,968	\$0	\$8,023,968
Unassigned Reserve for Economic Uncertainties 3%	\$5,921,341	\$0	\$5,921,341
Unassigned/Unappropriated	\$12,156,651	\$0	\$12,156,651

The 2015-2016 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

2017-2018 MULTI-YEAR PROJECTION

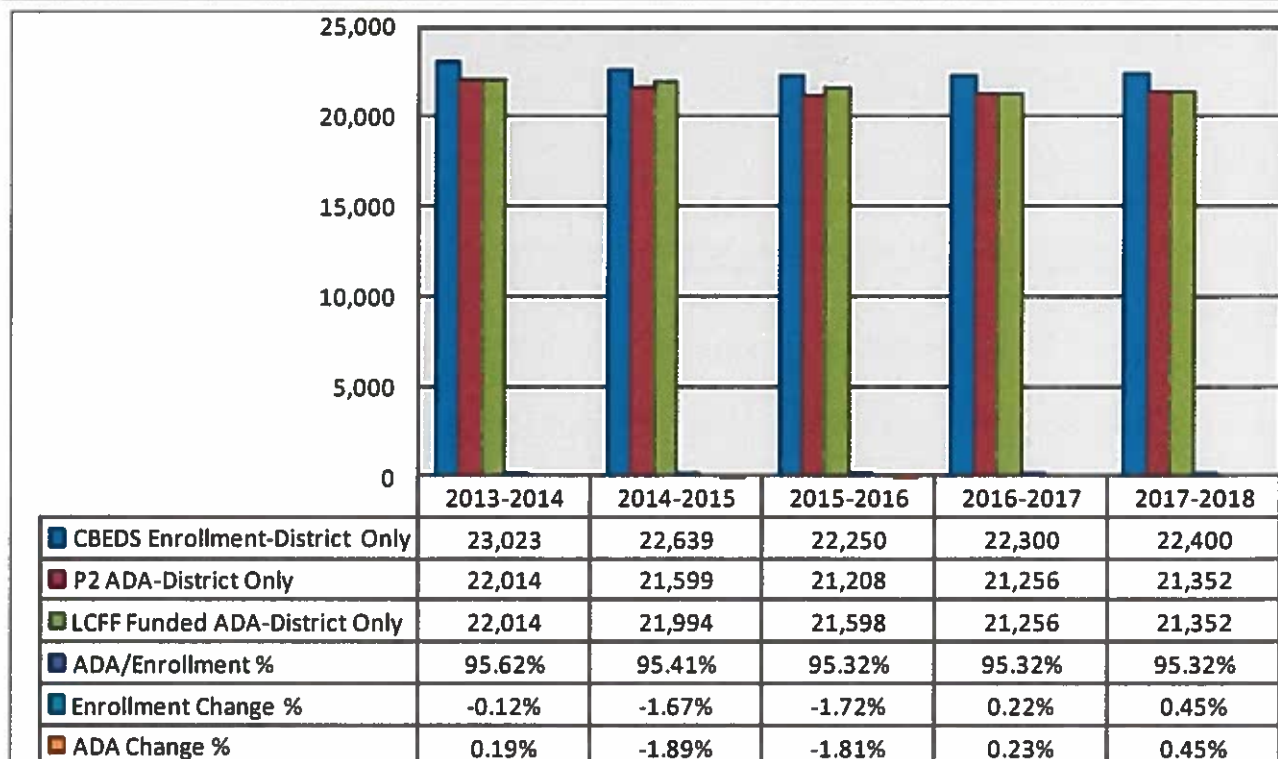
Adopted Budget Assumptions

LOCAL CONTROL FUNDING FORMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE

Fiscal Year 2017-2018 is the fifth year of the eight year Local Control Funding Formula phase in. LCFF calculators provided by Fiscal Crisis and Management Assistance Team were utilized for district projections. Districts are funded on the greater of prior year Average Daily Attendance (ADA) or current year ADA. The following information further details district calculations for LCFF.

- Department of Finance GAP funding 36.7%
- Cost of Living Adjustment 2.48%
- District Projected Enrollment 22,400—Growth 100 students
- District Projected P2 ADA 21,352—Growth 96 ADA
- LCFF Funded ADA 21,366
 - Includes 14 ADA County Programs
 - Budget includes transfer ADA costs to Riverside County Office of Education for county programs
- District Unduplicated Pupil Count three year rolling average 32.94%

Historical Enrollment and P2 Average Daily Attendance



2017-2018 MULTI-YEAR PROJECTION

Adopted Budget Assumptions

LOCAL CONTROL FUNDING FORUMULA / ENROLLMENT / AVERAGE DAILY ATTENDANCE – CONTINUED

Local Control Funding Formula (LCFF)					
LCFF Factors	K-3	4-6	7-8	9-12	Total
Base Grant	\$7,374	\$7,485	\$7,708	\$8,931	
Grade Span Adjustment	\$767			\$232	
Supplemental Add-On at 32.94% - 3 Year Average Unduplicated Pupil Count	\$536	\$493	\$508	\$604	
Funded ADA including County Programs ADA	5,531.96	4,637.47	3,420.38	7,776.19	21,366.00
LCFF Grade Level Funding	\$48,002,637	\$36,998,254	\$28,101,168	\$75,947,392	\$189,049,451
Transportation Funding					\$88,659
2017-2018 LCFF Target Funding					\$189,138,110
LCFF Floor					\$172,621,476
LCFF Funding Gap					\$16,516,534
36.70% Funding Gap					\$6,061,605
2017-2018 LCFF Funding					\$178,683,081

LCFF funding totaling \$178,683,081 is comprised of the following sources:

- State Aid \$111,835,544
- Property Taxes \$40,400,458
- Education Protection Act \$26,447,079

2017-2018 MULTI-YEAR PROJECTION

Adopted Budget Assumptions

REVENUES

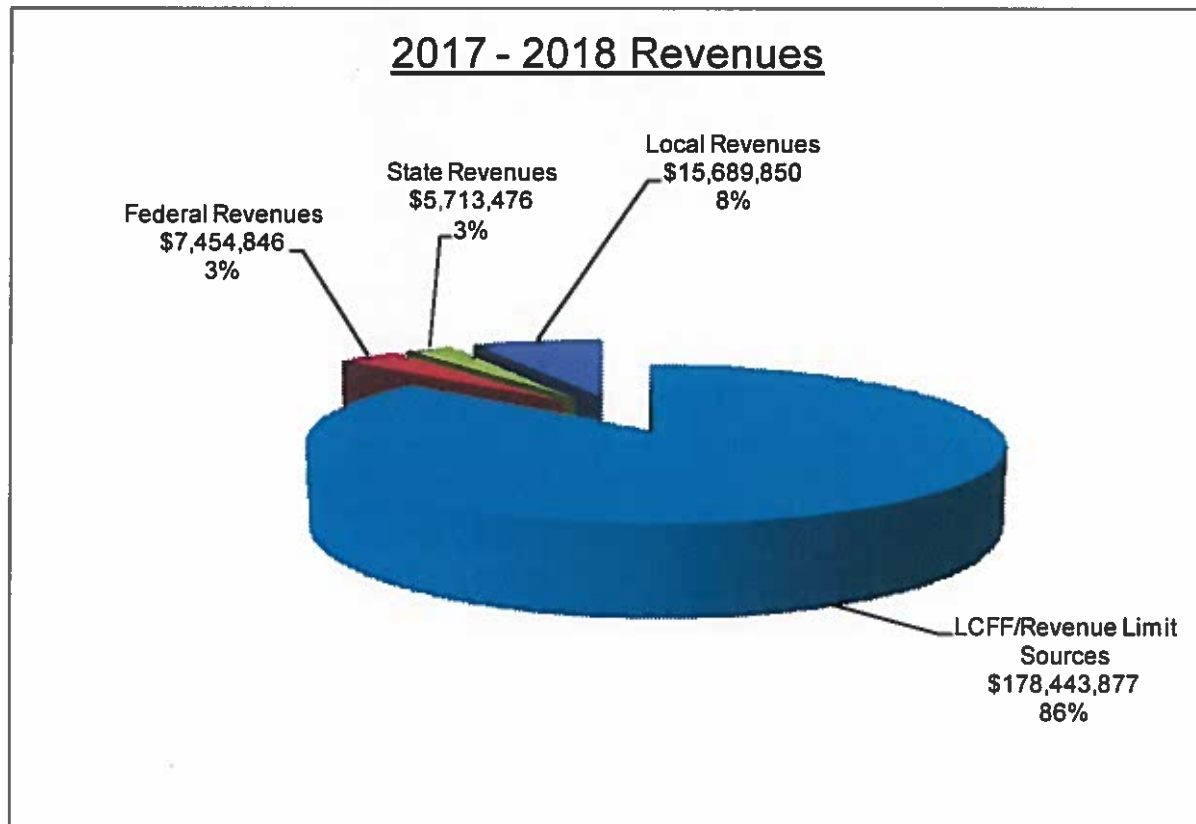
LCFF/Revenue Limit Sources include a transfer of \$210,757 out of General Fund to the Adult Education Fund.

Federal revenues are based on prior year allocations and do not include a Cost of Living Adjustment. Federal revenues assume receipt of Medi-Cal Administrative Activities equal to \$300,000 for prior year payment deferrals. Other Federal Revenues include NCLB Title I and II, Special Education Grants, Counseling Grant and Medi-Cal LEA Billing.

State Lottery revenues have been budgeted at \$128 per 2016-2017 ADA projections equal to \$2,835,200. Lottery instructional materials revenues have been included at \$34 per 2016-2017 projected ADA equal to \$722,500. Mandated Cost Block Grant funds are budgeted at \$809,984 equal to prior year funding levels of \$28 per K-8 ADA and \$56 per 9-12 ADA.

Local revenues for AB602 special education funding have been estimated using 2017-2018 ADA projections and COLA adjustment. Other local revenues include reimbursements from outside agencies, interest earnings, use of facilities, transportation fees donations and non resident student fees.

Total 2017-2018 revenues are projected at \$207,302,049. This is a 3.36% increase over 2016-2017 projected revenues.



2017-2018 MULTI-YEAR PROJECTION

Adopted Budget Assumptions

EXPENDITURES

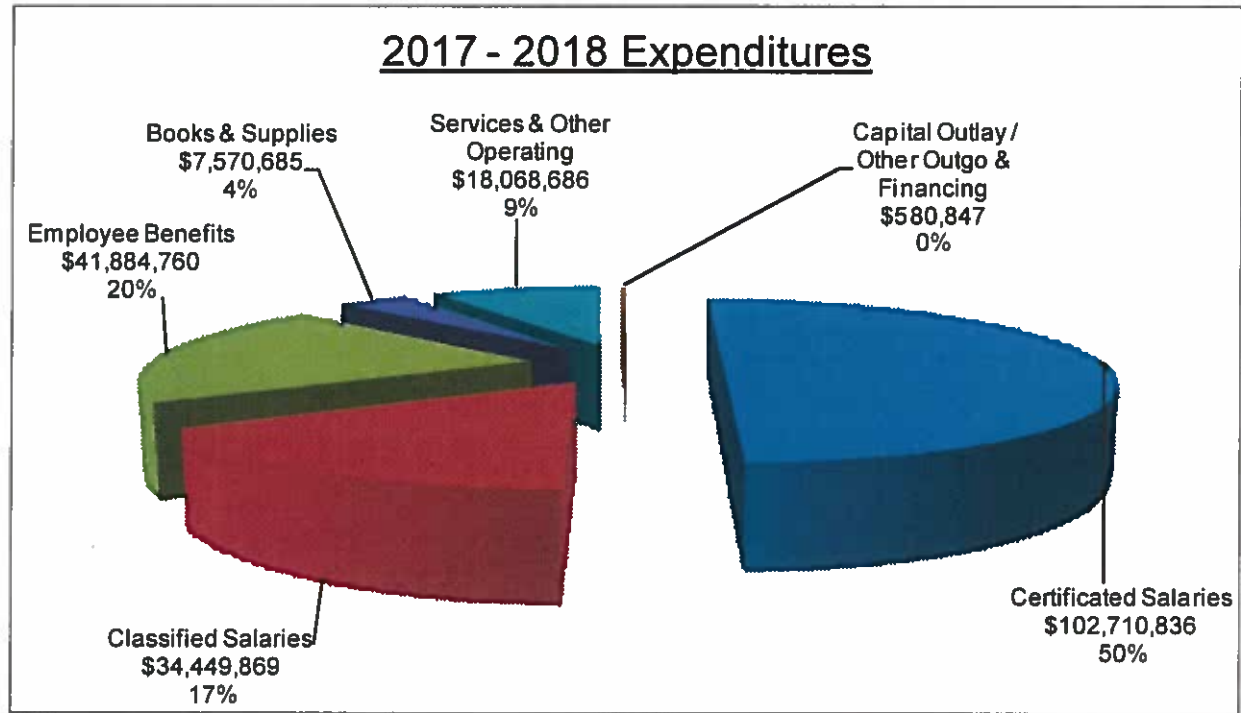
The 2017-2018 Multi-Year Projection includes the following expenditure adjustments:

- Staffing
 - 11 growth certificated FTE towards achieving Grade Span Adjustment progress as required by LCFF funding
 - 4 growth certificated FTE for student enrollment growth
 - 3 growth certificated FTE Special Education
 - 2.2 certificated FTE and 1 management FTE per district Local Control Accountability Plan
 - Maintain 2.4 certificated counseling FTE—Grant funding expired
 - Classified FTEs maintained at prior year levels
- Statutory Benefits and Health and Welfare
 - STRS Rate increase of 1.85% from 12.58% to 14.43%
 - Projected increase equal to \$1.8M
 - PERS Rate increase of 3.55% from 13.05% to 16.60%
 - Projected increase equal to \$1.1M
 - All other statutory benefit rates projected at 2016-2017 rates
 - Certificated total statutory benefit rate equal to 18.53%
 - Classified total statutory benefit rate equal to 26.90%
 - Health and welfare cap at \$9,275 per FTE
- Step and Column
 - All certificated employees \$1,634,944 plus statutory benefits of \$302,955 for a total of \$1,937,899
 - All classified employees \$258,424 plus statutory benefits of \$69,516 for a total of \$327,940
- Salary and benefit projections of \$179,045,465 are equal to 87.23% of total expenditures
- Site and department discretionary allocations have been maintained at the same per pupil funding level or allocation as prior year
- Other expenditure adjustments include: utilities, insurance, contract fees and removal of annual debt service for expired SERP
- Long-term debt has been included at \$771,763
- Indirect costs from other funds are projected at \$505,563
- Local Control Accountability Plan
 - Expenditures have been increased by \$1,293,663 to reflect MVUSD's Local Control Accountability Plan
 - Minimum Proportionality Calculations

Total 2017-2018 expenditures are projected at \$205,265,683 This is a 4.00% increase over projected 2016-2017 expenditures.

2017-2018 MULTI-YEAR PROJECTION Adopted Budget Assumptions

EXPENDITURES—CONTINUED



CONTRIBUTIONS TO PROGRAMS

- Contribution of \$6,200,000 to the Ongoing Major Maintenance Account
- Special education encroachment is projected at \$19,495,473
- Transportation encroachment is projected at \$3,669,036

FUND BALANCE

MVUSD is required by state law to maintain a reserve for economic uncertainties balance equal to 3% of total budgeted General Fund expenditures. Below is a summary of the 2017-2018 projected ending balance.

2017-2018 Components of Ending Balance	Unrestricted	Restricted	Total
Ending Balance	\$26,332,253	\$8,466,503	\$34,798,756
NonSpendable	\$15,000	\$0	\$15,000
Restricted	\$0	\$8,466,503	\$8,466,503
Assigned	\$4,073,648	\$0	\$4,073,648
Unassigned Reserve for Economic Uncertainties 3%	\$6,157,971	\$0	\$6,157,971
Unassigned/Unappropriated	\$16,085,634	\$0	\$16,085,634

The 2015-2016 Adopted Budget and multi-year projections indicate that Murrieta Valley Unified School District will be able to meet its financial obligations for the budget year and the two successive fiscal years.

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	167,090,793.00	2.73%	171,653,686.00	3.96%	178,443,877.00
2. Federal Revenues	8100-8299	7,763,135.00	0.23%	7,780,865.00	-4.19%	7,454,846.00
3. Other State Revenues	8300-8599	18,840,251.00	-69.67%	5,713,476.00	0.00%	5,713,476.00
4. Other Local Revenues	8600-8799	15,019,448.00	2.68%	15,421,974.00	1.74%	15,689,850.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		208,713,627.00	-3.90%	200,570,001.00	3.36%	207,302,049.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				96,496,791.00		99,773,370.00
b. Step & Column Adjustment				1,598,019.00		1,634,944.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,678,560.00		1,302,522.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	96,496,791.00	3.40%	99,773,370.00	2.94%	102,710,836.00
2. Classified Salaries						
a. Base Salaries				33,944,699.00		34,201,086.00
b. Step & Column Adjustment				256,387.00		258,424.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(9,641.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,944,699.00	0.76%	34,201,086.00	0.73%	34,449,869.00
3. Employee Benefits	3000-3999	35,193,705.00	8.51%	38,188,331.00	9.68%	41,884,760.00
4. Books and Supplies	4000-4999	6,478,728.00	-0.02%	6,477,739.00	16.87%	7,570,685.00
5. Services and Other Operating Expenditures	5000-5999	17,245,371.00	5.19%	18,140,292.00	-0.39%	18,068,686.00
6. Capital Outlay	6000-6999	330,997.00	0.00%	330,997.00	0.00%	330,997.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	771,763.00	0.00%	771,763.00	0.00%	771,763.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(503,056.00)	0.50%	(505,563.00)	3.23%	(521,913.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		189,959,198.00	3.91%	197,378,015.00	4.00%	205,265,683.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		18,754,429.00		3,191,986.00		2,036,366.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		10,815,975.00		29,570,404.00		32,762,390.00
2. Ending Fund Balance (Sum lines C and D1)		29,570,404.00		32,762,390.00		34,798,756.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740	5,052,192.00		6,645,430.00		8,466,503.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,995,289.00		8,023,968.00		4,073,648.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,698,776.00		5,921,341.00		6,157,971.00
2. Unassigned/Unappropriated	9790	7,809,147.00		12,156,651.00		16,085,634.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,570,404.00		32,762,390.00		34,798,756.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,698,776.00		5,921,341.00		6,157,971.00
c. Unassigned/Unappropriated	9790	7,809,147.00		12,156,651.00		16,085,634.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		13,507,923.00		18,077,992.00		22,243,605.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.11%		9.16%		10.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, lines A6 and C4, enter projections)		21,222.00		21,270.00		21,366.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		189,959,198.00		197,378,015.00		205,265,683.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		189,959,198.00		197,378,015.00		205,265,683.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,698,775.94		5,921,340.45		6,157,970.49
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,698,775.94		5,921,340.45		6,157,970.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols C-A/A) (B)	2016-17 Projection (C)	% Change (Cols E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	167,090,793.00	2.73%	171,653,686.00	3.96%	178,443,877.00
2. Federal Revenues	8100-8299	308,210.00	5.75%	325,940.00	0.00%	325,940.00
3. Other State Revenues	8300-8599	16,685,600.00	-78.13%	3,649,829.00	0.00%	3,649,829.00
4. Other Local Revenues	8600-8799	3,736,469.00	0.00%	3,736,469.00	0.00%	3,736,469.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(23,337,159.00)	3.68%	(24,195,954.00)	6.20%	(25,695,473.00)
6. Total (Sum lines A1 thru A5c)		164,483,913.00	-5.66%	155,169,970.00	3.41%	160,460,642.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				80,435,748.00		83,221,085.00
b. Step & Column Adjustment				1,326,827.00		1,354,971.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,458,510.00		1,293,414.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,435,748.00	3.46%	83,221,085.00	3.18%	85,869,470.00
2. Classified Salaries						
a. Base Salaries				21,332,681.00		21,473,628.00
b. Step & Column Adjustment				140,947.00		141,912.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,332,681.00	0.66%	21,473,628.00	0.66%	21,615,540.00
3. Employee Benefits	3000-3999	27,048,664.00	9.03%	29,492,443.00	9.73%	32,361,130.00
4. Books and Supplies	4000-4999	5,063,996.00	1.97%	5,163,996.00	21.64%	6,281,371.00
5. Services and Other Operating Expenditures	5000-5999	13,206,629.00	6.28%	14,036,320.00	-0.73%	13,934,088.00
6. Capital Outlay	6000-6999	130,997.00	0.00%	130,997.00	0.00%	130,997.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	771,763.00	0.00%	771,763.00	0.00%	771,763.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(719,010.00)	0.00%	(719,010.00)	0.00%	(719,010.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		147,271,468.00	4.28%	153,571,222.00	4.35%	160,245,349.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		17,212,445.00		1,598,748.00		215,293.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		7,305,767.00		24,518,212.00		26,116,960.00
2. Ending Fund Balance (Sum lines C and D1)		24,518,212.00		26,116,960.00		26,332,253.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	15,000.00		15,000.00		15,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	10,995,289.00		8,023,968.00		4,073,648.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,698,776.00		5,921,341.00		6,157,971.00
2. Unassigned/Unappropriated	9790	7,809,147.00		12,156,651.00		16,085,634.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		24,518,212.00		26,116,960.00		26,332,253.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,698,776.00		5,921,341.00		6,157,971.00
c. Unassigned/Unappropriated	9790	7,809,147.00		12,156,651.00		16,085,634.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790			0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		13,507,923.00		18,077,992.00		22,243,605.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2016-2017 Multi-Year Projections include the following adjustments on line B1d: FTEs toward Grade Span Adjustment Progress, FTES for student enrollment growth and staffing increases proposed in the LCAP.						
2017-2018 Multi-Year Projections include the following adjustments on line B1d: FTEs toward Grade Span Adjustment Progress, FTES for student enrollment growth, staffing increases proposed in the LCAP and Counseling FTES previously funded from expired grants.						

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	7,454,925.00	0.00%	7,454,925.00	-4.37%	7,128,906.00
3. Other State Revenues	8300-8599	2,154,651.00	-4.22%	2,063,647.00	0.00%	2,063,647.00
4. Other Local Revenues	8600-8799	11,282,979.00	3.57%	11,685,505.00	2.29%	11,953,381.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	23,337,159.00	3.68%	24,195,954.00	6.20%	25,695,473.00
6. Total (Sum lines A1 thru A5c)		44,229,714.00	2.65%	45,400,031.00	3.17%	46,841,407.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,061,043.00		16,552,285.00
b. Step & Column Adjustment				271,192.00		279,973.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				220,050.00		9,108.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,061,043.00	3.06%	16,552,285.00	1.75%	16,841,366.00
2. Classified Salaries						
a. Base Salaries				12,612,018.00		12,727,458.00
b. Step & Column Adjustment				115,440.00		116,512.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(9,641.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,612,018.00	0.92%	12,727,458.00	0.84%	12,834,329.00
3. Employee Benefits	3000-3999	8,145,041.00	6.76%	8,695,888.00	9.52%	9,523,630.00
4. Books and Supplies	4000-4999	1,414,732.00	-7.14%	1,313,743.00	-1.86%	1,289,314.00
5. Services and Other Operating Expenditures	5000-5999	4,038,942.00	1.61%	4,103,972.00	0.75%	4,134,598.00
6. Capital Outlay	6000-6999	200,000.00	0.00%	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	215,954.00	-1.16%	213,447.00	-7.66%	197,097.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,687,730.00	2.62%	43,806,793.00	2.77%	45,020,334.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,541,984.00		1,593,238.00		1,821,073.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,510,208.00		5,052,192.00		6,645,430.00
2. Ending Fund Balance (Sum lines C and D1)		5,052,192.00		6,645,430.00		8,466,503.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,052,192.00		6,645,430.00		8,466,503.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,052,192.00		6,645,430.00		8,466,503.00
(Line D3f must agree with line D2)		5,052,192.00		6,645,430.00		8,466,503.00

Description	Object Codes	2015-16 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2016-17 Projection (C)	% Change (Cols. E-C/C) (D)	2017-18 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2016-2017 Multi-Year Projections include the following adjustments on line B1d: Growth FTES in Special Education.						
2017-2018 Multi-Year Projections include the following adjustments on line B1d: Growth FTES in Special Education and adjustment for counseling FTES previously funded from expired grants.						



CRITERIA AND STANDARDS REVIEW

2015 - 2016
Adopted Budget

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

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

District's ADA Standard Percentage Level:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA/Estimated Funded ADA Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9)	ADA Variance Level (If Budget is greater than Actuals, else N/A)	Status
Third Prior Year (2012-13)	21,773.59	22,001.01	N/A	Met
Second Prior Year (2013-14)	21,994.97	22,014.11	N/A	Met
First Prior Year (2014-15)	21,991.66	22,008.31	N/A	Met
Budget Year (2015-16)	21,612.69			

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

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

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

District's Enrollment Standard Percentage Level:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Enter data in the Enrollment, Budget, column for all fiscal years and in the Enrollment, CBEDS Actual, column for the First Prior Year; all other data are extracted or calculated.

Fiscal Year	Budget	Enrollment	CBEDS Actual	Enrollment Variance Level (If Budget is greater than Actual, else N/A)	Status
Third Prior Year (2012-13)		22,693	22,929	N/A	Met
Second Prior Year (2013-14)		23,051	23,023	0.1%	Met
First Prior Year (2014-15)		22,723	22,639	0.4%	Met
Budget Year (2015-16)		22,250			

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	P-2 ADA		
	Estimated/Unaudited Actuals		
	(Form A, Lines 3, 6, and 26)		
	(Form A, Lines A6 and C4)		
	Enrollment CBEDS Actual (Criterion 2, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2012-13)	21,976	22,929	95.8%
Second Prior Year (2013-14)	22,016	23,023	95.6%
First Prior Year (2014-15)	21,613	22,639	95.5%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

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

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

Fiscal Year	Estimated P-2 ADA Budget (Form A, Lines A6 and C9)	Enrollment Budget/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	21,222	22,250	95.4%	Met
1st Subsequent Year (2016-17)	21,270	22,300	95.4%	Met
2nd Subsequent Year (2017-18)	21,366	22,400	95.4%	Met

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

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

1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

4A. District's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Basic Aid

Necessary Small School

The District must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: LCFF Revenue

4A1. Calculating the District's LCFF Revenue Standard

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

Projected LCFF Revenue

Has the District reached its LCFF target funding level?

No

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

		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Target (Reference Only)		184,066,643.00	183,739,537.00	189,138,110.00

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Step 1 - Change in Population				
a. ADA (Funded) (Form A, lines A6 and C4)	22,008.31	21,612.69	21,270.00	21,366.00
b. Prior Year ADA (Funded)		22,008.31	21,612.69	21,270.00
c. Difference (Step 1a minus Step 1b)		(395.62)	(342.69)	96.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		-1.80%	-1.59%	0.45%

Step 2 - Change in Funding Level				
a. Prior Year LCFF Funding		150,858,818.00	167,301,550.00	171,892,890.00
b1. COLA percentage (if district is at target)	Not Applicable			
b2. COLA amount (proxy for purposes of this criterion)	Not Applicable	0.00	0.00	0.00
c. Gap Funding (if district is not at target)		18,966,137.00	7,077,709.00	6,061,605.00
d. Economic Recovery Target Funding (current year increment)		0.00	0.00	0.00
e. Total (Lines 2b2 or 2c, as applicable, plus Line 2d)		18,966,137.00	7,077,709.00	6,061,605.00
f. Percent Change Due to Funding Level (Step 2e divided by Step 2a)		12.57%	4.23%	3.53%

Step 3 - Total Change in Population and Funding Level (Step 1d plus Step 2f)		10.77%	2.64%	3.98%
LCFF Revenue Standard (Step 3, plus/minus 1%):		9.77% to 11.77%	1.64% to 3.64%	2.98% to 4.98%

4A2. Alternate LCFF Revenue Standard - Basic Aid

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

Basic Aid District Projected LCFF Revenue

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Projected Local Property Taxes (Form 01, Objects 8021 - 8089)	40,400,458.00	40,400,458.00	40,400,458.00	40,400,458.00
Percent Change from Previous Year		N/A	N/A	N/A
Basic Aid Standard (percent change from previous year, plus/minus 1%):		N/A	N/A	N/A

4A3. Alternate LCFF Revenue Standard - Necessary Small School

DATA ENTRY: All data are extracted or calculated.

Necessary Small School District Projected LCFF Revenue

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

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

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

	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	150,887,265.00	167,329,997.00	171,892,890.00	178,683,081.00
District's Projected Change in LCFF Revenue:		10.90%	2.73%	3.95%
LCFF Revenue Standard:		9.77% to 11.77%	1.64% to 3.64%	2.98% to 4.98%
Status:		Met	Met	Met

4C. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Estimated/Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2012-13)	104,567,458.09	117,508,499.10	89.0%
Second Prior Year (2013-14)	114,651,669.67	128,721,749.89	89.1%
First Prior Year (2014-15)	124,862,023.00	141,108,438.00	88.5%
	Historical Average Ratio:		88.9%

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District's Reserve Standard Percentage (Criterion 10B, Line 4):	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.9% to 91.9%	85.9% to 91.9%	85.9% to 91.9%

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

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

Fiscal Year	Budget - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYP, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYP, Lines B1-B8, B10)		
Budget Year (2015-16)	128,817,093.00	147,271,468.00	87.5%	Met
1st Subsequent Year (2016-17)	134,187,156.00	153,571,222.00	87.4%	Met
2nd Subsequent Year (2017-18)	139,846,140.00	160,245,349.00	87.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. District's Change in Population and Funding Level (Criterion 4A1, Step 3):	10.77%	2.64%	3.98%
2. District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	.77% to 20.77%	-7.36% to 12.64%	-6.02% to 13.98%
3. District's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	5.77% to 15.77%	-2.36% to 7.64%	-1.02% to 8.98%

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

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

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

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2014-15)	8,012,117.00		
Budget Year (2015-16)	7,763,135.00	-3.11%	Yes
1st Subsequent Year (2016-17)	7,780,865.00	0.23%	No
2nd Subsequent Year (2017-18)	7,454,846.00	-4.19%	Yes

Explanation:
(required if Yes)

2015-2016 Budget Year Federal Revenues have been reduced for one-time grants and carryover funds. 2017-2018 Federal Revenues have been reduced due to the expiration of a 3 year Federal Counseling Grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)			
First Prior Year (2014-15)	7,405,543.00		
Budget Year (2015-16)	18,840,251.00	154.41%	Yes
1st Subsequent Year (2016-17)	5,713,476.00	-69.67%	Yes
2nd Subsequent Year (2017-18)	5,713,476.00	0.00%	No

Explanation:
(required if Yes)

Budget Year 2015-2016 State Revenues include the Governor's May Revision Budget allocation for One-Time Unrestricted Revenues of \$601 per ADA. 2016-2017 Fiscal Year Budget does not include this revenue source.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)			
First Prior Year (2014-15)	15,054,836.00		
Budget Year (2015-16)	15,019,448.00	-0.24%	Yes
1st Subsequent Year (2016-17)	15,421,974.00	2.68%	No
2nd Subsequent Year (2017-18)	15,689,850.00	1.74%	No

Explanation:
(required if Yes)

2015-2016 Budget Year Local Revenues have been reduced for one-time revenue sources.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)			
First Prior Year (2014-15)	6,736,056.00		
Budget Year (2015-16)	6,478,728.00	-3.82%	Yes
1st Subsequent Year (2016-17)	6,477,739.00	-0.02%	No
2nd Subsequent Year (2017-18)	7,570,685.00	16.87%	Yes

Explanation:
(required if Yes)

2015-2016 Budget Year expenditures have been reduced for one-time carryover funds and grants. 2017-2018 Fiscal Year includes a budget increase for textbooks.

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

First Prior Year (2014-15)	15,443,367.00		
Budget Year (2015-16)	17,245,571.00	11.67%	No
1st Subsequent Year (2016-17)	18,140,292.00	5.19%	No
2nd Subsequent Year (2017-18)	18,068,686.00	-0.39%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)	30,472,496.00		
Budget Year (2015-16)	41,822,834.00	36.59%	Not Met
1st Subsequent Year (2016-17)	28,916,315.00	-30.53%	Not Met
2nd Subsequent Year (2017-18)	28,858,172.00	-0.20%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Criterion 6B)			
First Prior Year (2014-15)	22,179,423.00		
Budget Year (2015-16)	23,724,299.00	6.97%	Met
1st Subsequent Year (2016-17)	24,618,031.00	3.77%	Met
2nd Subsequent Year (2017-18)	25,639,371.00	4.15%	Met

6D. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6B if the status in Section 6C is not met; no entry is allowed below.

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

Explanation: Federal Revenue (linked from 6B if NOT met)	2015-2016 Budget Year Federal Revenues have been reduced for one-time grants and carryover funds. 2017-2018 Federal Revenues have been reduced due to the expiration of a 3 year Federal Counseling Grant.
Explanation: Other State Revenue (linked from 6B if NOT met)	Budget Year 2015-2016 State Revenues include the Governor's May Revision Budget allocation for One-Time Unrestricted Revenues of \$601 per ADA. 2016-2017 Fiscal Year Budget does not include this revenue source.
Explanation: Other Local Revenue (linked from 6B if NOT met)	2015-2016 Budget Year Local Revenues have been reduced for one-time revenue sources.

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

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

7. CRITERION: Facilities Maintenance

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

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

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

1. a. For districts that are the AU of a SELPA, do you choose to exclude revenue that are passed through to participating members of the SELPA from the OMMA/RMA required minimum contribution calculation?

No

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

0.00

2. Ongoing and Major Maintenance/Restricted Maintenance Account

- a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999)

189,959,198.00

- b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)

0.00

3% Required
Minimum Contribution
(Line 2c times 3%)

Budgeted Contribution *
to the Ongoing and Major
Maintenance Account

Status

- c. Net Budgeted Expenditures and Other Financing Uses

189,959,198.00

5,698,775.94

5,707,864.00

Met

* Fund 01, Resource 8150, Objects 8900-8999

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

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>

Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])

Other (explanation must be provided)

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

--

8. CRITERION: Deficit Spending

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

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

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2012-13)	Second Prior Year (2013-14)	First Prior Year (2014-15)
1. District's Available Reserve Amounts (resources 0000-1999)			
a. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	9,233,700.07	7,361,270.37	5,539,330.00
b. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	687,747.00
c. Negative General Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999)	0.00	0.00	0.00
d. Available Reserves (Lines 1a through 1c)	9,233,700.07	7,361,270.37	6,227,077.00
2. Expenditures and Other Financing Uses			
a. District's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	155,543,752.30	168,687,668.40	184,644,332.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)			0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	155,543,752.30	168,687,668.40	184,644,332.00
3. District's Available Reserve Percentage (Line 1d divided by Line 2c)	5.9%	4.4%	3.4%
District's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):	2.0%	1.5%	1.1%

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

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

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2012-13)	(448,540.82)	117,719,256.10	0.4%	Met
Second Prior Year (2013-14)	(2,886,712.98)	128,848,618.88	2.2%	Not Met
First Prior Year (2014-15)	(1,128,728.00)	141,134,214.00	0.8%	Met
Budget Year (2015-16) (Information only)	17,212,445.00	147,271,468.00		

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district opted to utilize one-time ending balance reserves to meet ongoing expenditures during the state fiscal crisis. In addition, a portion of the deficit spending was due to one-time carryover balances for grants and school site allocations.

9. CRITERION: Fund Balance

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

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

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

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

District's Fund Balance Standard Percentage Level:

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

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

Fiscal Year	Unrestricted General Fund Beginning Balance [*] (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level (If overestimated, else N/A)	Status
	Original Budget	Estimated/Unaudited Actuals		
Third Prior Year (2012-13)	9,958,449.00	11,769,749.74	N/A	Met
Second Prior Year (2013-14)	10,686,470.00	11,321,208.92	N/A	Met
First Prior Year (2014-15)	6,533,099.00	8,434,495.00	N/A	Met
Budget Year (2015-16) (Information only)	7,305,767.00			

^{*} Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
District Estimated P-2 ADA (Form A, Lines A6 and C4):	21,222	21,270	21,366
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

- Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)	189,959,198.00	197,378,015.00	205,265,683.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	189,959,198.00	197,378,015.00	205,265,683.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,698,775.94	5,921,340.45	6,157,970.49
6. Reserve Standard - by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,698,775.94	5,921,340.45	6,157,970.49

10C. Calculating the District's Budgeted Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4):	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYP, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYP, Line E1b)	5,698,776.00	5,921,341.00	6,157,971.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYP, Line E1c)	7,809,147.00	12,156,651.00	16,085,634.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYP, Line E2c)	0.00	0.00	
8. District's Budgeted Reserve Amount (Lines C1 thru C7)	13,507,923.00	18,077,992.00	22,243,605.00
9. District's Budgeted Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.11%	9.16%	10.84%
District's Reserve Standard (Section 10B, Line 7):	5,698,775.94	5,921,340.45	6,157,970.49
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Use of Ongoing Revenues for One-time Expenditures

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

No

- 1b. If Yes, identify the expenditures:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2014-15)	(19,994,717.00)			
Budget Year (2015-16)	(23,337,159.00)	3,342,442.00	16.7%	Not Met
1st Subsequent Year (2016-17)	(24,195,954.00)	858,795.00	3.7%	Met
2nd Subsequent Year (2017-18)	(25,695,473.00)	1,499,519.00	6.2%	Met
1b. Transfers In, General Fund *				
First Prior Year (2014-15)	0.00			
Budget Year (2015-16)	0.00	0.00	0.0%	Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met
1c. Transfers Out, General Fund *				
First Prior Year (2014-15)	25,776.00			
Budget Year (2015-16)	0.00	(25,776.00)	-100.0%	Not Met
1st Subsequent Year (2016-17)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2017-18)	0.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Expiration of the flexibility to contribute less than 3% to the Ongoing Major Maintenance Account expires June 30, 2015. The 2015-2016 Budget includes the full 3% contribution resulting in an increase in contributions.

- 1b. MET - Projected transfers in have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

One-time contribution to Child Development Fund to ensure positive ending fund balance.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2015
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	12-8673	12-7439	306,768
Certificates of Participation	13	03-8011	03-7438/7439	6,325,000
General Obligation Bonds	18	51-85xx/86xx	51-7433/7434	181,247,378
Supp Early Retirement Program	5	03-8011	03-5800	8,796,806
State School Building Loans	-	-	-	0
Compensated Absences	1	03-8011	200x & 300x	449,335

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

Certificates of Participation	27	CFD Levy Special Tax Fund	Trustee	14,300,000
TOTAL:				211,425,287

Type of Commitment (continued)	Prior Year (2014-15) Annual Payment (P & I)	Budget Year (2015-16) Annual Payment (P & I)	1st Subsequent Year (2016-17) Annual Payment (P & I)	2nd Subsequent Year (2017-18) Annual Payment (P & I)
Capital Leases	67,114	67,114	59,914	59,914
Certificates of Participation	602,959	609,763	606,135	606,990
General Obligation Bonds	17,157,918	17,247,969	17,308,438	17,388,194
Supp Early Retirement Program	1,283,486	2,148,403	2,148,403	1,500,000
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

Certificates of Participation	822,250	822,250	822,250	822,250
Total Annual Payments:	19,933,727	20,895,499	20,945,140	20,377,348

Has total annual payment increased over prior year (2014-15)?

Yes

Yes

Yes

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the budget or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

General Bond Obligations will be paid from Bond Interest and Redemption Fund. SERP payments will be funded from General Fund.

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

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

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

No

2.

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

Explanation:
(required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

Yes

2. For the district's OPEB:

- a. Are they lifetime benefits?

No

- b. Do benefits continue past age 65?

No

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

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

Pay-as-you-go

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

Self-Insurance Fund

Governmental Fund

0

0

4. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

8,681,046.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

8,681,046.00

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

Actuarial

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

Feb 01, 2015

5. OPEB Contributions

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

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

1,158,863.00

1,158,863.00

1,158,863.00

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

661,251.00

661,251.00

661,251.00

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

661,251.00

661,251.00

661,251.00

- d. Number of retirees receiving OPEB benefits

153

153

153

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

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

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

No

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

3. Self-Insurance Liabilities

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

4. Self-Insurance Contributions

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

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

S8. Status of Labor Agreements

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

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

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

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of certificated (non-management) full-time-equivalent (FTE) positions	917.8	990.9	1,015.0	1,035.2

Certificated (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2015-2016 and future years negotiations not yet settled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

926,919

7. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
7,731,222	7,679,622	8,046,572
Cap \$9,275 per FTE	Cap \$9,275 per FTE	Cap \$9,275 per FTE
0.0%	0.0%	0.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

--	--	--

Certificated (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
1,677,445	1,734,049	1,802,246
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of classified (non-management) FTE positions	730.6	736.8	736.8	736.8

Classified (Non-management) Salary and Benefit Negotiations

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

No

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

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

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

2015-2016 and future years negotiations not yet settled.

Negotiations Settled

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

331,124

7. Amount included for any tentative salary schedule increases

Budget Year
(2015-16)

1st Subsequent Year
(2016-17)

2nd Subsequent Year
(2017-18)

0

0

0

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
4,042,496	4,042,496	4,042,496
Cap \$9,275 per FTE	Cap \$9,275 per FTE	Cap \$9,275 per FTE
0.0%	0.0%	0.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
236,044	253,003	262,352
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

	Prior Year (2nd Interim) (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Number of management, supervisor, and confidential FTE positions	178.4	138.6	139.6	140.6

**Management/Supervisor/Confidential
Salary and Benefit Negotiations**

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

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

2015-2016 and future years negotiations not yet settled.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

170,799

4. Amount included for any tentative salary schedule increases

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

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
No	No	No
1,132,012	1,141,287	1,150,562
Cap \$9,275 per FTE	Cap \$9,275 per FTE	Cap \$9,275 per FTE
0.0%	0.0%	0.0%

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

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

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
185,751	190,350	196,915
0.0%	0.0%	0.0%

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

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Yes	Yes	Yes
73,049	73,049	73,049
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

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

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

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

Yes

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

Jun 25, 2015

S10. LCAP Expenditures

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

DATA ENTRY: Click the appropriate Yes or No button.

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

Yes

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the budget year with a negative cash balance in the general fund?

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Budget Criteria and Standards Review



ADULT EDUCATION FUND

2015 - 2016
Adopted Budget

ADULT EDUCATION

2015-2016 Budget Assumptions

Adult Education Funds are designed to provide programs, which enhance adult education. The Murrieta Valley Adult School's mission is to equip students for life-long learning through lessons in academics, accountability, attitudes, and ethics that will facilitate the transition to a successful future.

The Adult Education Fund includes the General Education Development (GED) and Hiset program. This program is designed for students to meet high school diploma standards.

Federal funding offers various categorical programs including Adult Basic Education (ABE), Adult Secondary Education (ASE), High School Diploma (HSD), English Second Language (ESL), English Literacy Civics (EL Civics) and Citizenship. The core elements of these programs provide adult basic education, general education development, citizenship, English as a second language and instruction to the community.

Community fee-based/enrichment classes, summer camps, preparation classes, and online classes are also included in the Adult Education Fund.

REVENUES

Beginning with the 2013-2014 Fiscal Year, the State implemented a new funding model titled the Local Control Funding Formula (LCFF) which replaced Revenue Limit Funding. Local Control Funding Formula (LCFF)/Revenue Limit Sources are equal to the 2007-2008 funding level of \$210,757 and will be transferred from the General Fund to support the Adult Education Fund.

Federal revenues are based on the 2014-2015 final grant awards. 2015-2016 Federal funding is projected at \$147,703. Grant awards allocations are based on pay points. The 2015-2016 final grant award will not be available until January 2016.

Local revenues are projected at \$331,197 and include professional growth classes offered to the public, registration fees, summer camps programs, interest earnings and childcare fees for parents attending classes.

LCFF/Revenue Limit sources are equal to 31% of total revenues. Federal funding is equal to 21% of total revenues. Local revenue funding is equal to 48% of total revenues. Total revenues are projected at 689,657.

EXPENDITURES

LCFF/Revenue Limit Sources and local revenues are used to cover the costs associated with the Adult Ed GED program and professional growth classes. Expenditures include salaries and benefits for the instructional and classified personnel and the operating costs to maintain these programs.

Federal revenues are used to fund categorical programs. Expenditures include salaries, benefits, operating costs and administrative costs relating to such programs. As allowable, the indirect cost rate for the Adult Education unrestricted program is 5.28%.

Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

Salary and benefits account for 80% of total expenditures. Other expenditures include books, instructional and administrative supplies, travel, and other operating expenses which account for 20% of total expenditures.

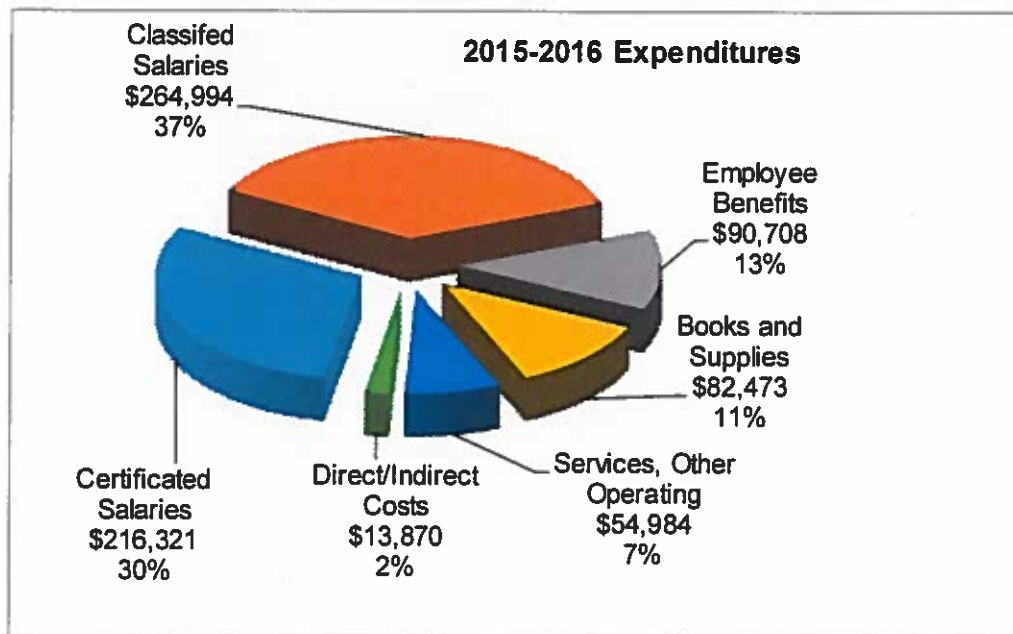
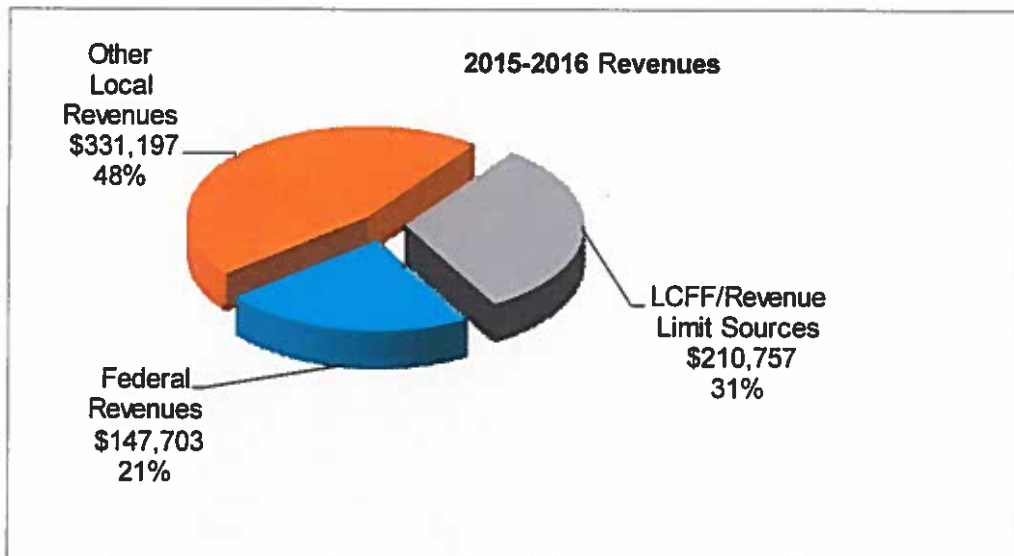
ADULT EDUCATION

2015-2016 Budget Assumptions

2015-2016 Adopted Budget includes 4.0 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 22.147% for classified PERS members, and 14.83% for certificated positions. Non-PERS employees are subject to an extra 5% pay differential. There is (1) non-PERS employee included in budget.

<u>Description</u>	<u>2015-2016 Adopted Budget</u>
Certificated	1.0
Classified	3.0
Total FTE's	4.0

Breakdown of 2015-2016 Adopted Budget.



The Adult Education Fund is deficit spending (\$33,693) and does project a positive ending fund balance of \$251,428 for the 2015-2016 fiscal year.

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	210,757.00	210,757.00	0.0%
2) Federal Revenue		8100-8299	147,703.00	147,703.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	344,220.00	331,197.00	-3.8%
5) TOTAL, REVENUES			702,680.00	689,657.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	222,890.00	216,321.00	-2.9%
2) Classified Salaries		2000-2999	257,142.00	264,994.00	3.1%
3) Employee Benefits		3000-3999	87,756.00	90,708.00	3.4%
4) Books and Supplies		4000-4999	104,824.00	82,473.00	-21.3%
5) Services and Other Operating Expenditures		5000-5999	42,329.00	54,984.00	29.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,271.00	13,870.00	-9.2%
9) TOTAL, EXPENDITURES			730,212.00	723,350.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,532.00)	(33,693.00)	22.4%
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)			(27,532.00)	(33,693.00)	22.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,653.00	285,121.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,653.00	285,121.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,653.00	285,121.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			285,121.00	251,428.00	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	285,121.00	251,428.00	-11.8%
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	285,121.00		
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			285,121.00		
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)			285,121.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	210,757.00	210,757.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			210,757.00	210,757.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	147,703.00	147,703.00	0.0%
TOTAL, FEDERAL REVENUE			147,703.00	147,703.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	600.00	600.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	10,000.00	5,000.00	-50.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	333,620.00	325,597.00	-2.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			344,220.00	331,197.00	-3.8%
TOTAL, REVENUES			702,680.00	689,657.00	-1.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	115,395.00	109,779.00	-4.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	107,495.00	106,542.00	-0.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			222,890.00	216,321.00	-2.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	176,266.00	179,850.00	2.0%
Classified Support Salaries		2200	8,789.00	8,732.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	71,929.00	76,412.00	6.2%
Other Classified Salaries		2900	158.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			257,142.00	264,994.00	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	26,607.00	23,211.00	-12.8%
PERS		3201-3202	12,487.00	7,552.00	-39.5%
OASDI/Medicare/Alternative		3301-3302	17,861.00	23,408.00	31.1%
Health and Welfare Benefits		3401-3402	18,550.00	18,550.00	0.0%
Unemployment Insurance		3501-3502	246.00	240.00	-2.4%
Workers' Compensation		3601-3602	12,005.00	12,515.00	4.2%
OPEB, Allocated		3701-3702	0.00	5,232.00	New
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			87,756.00	90,708.00	3.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	7,500.00	5,000.00	-33.3%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	87,749.00	68,473.00	-22.0%
Noncapitalized Equipment		4400	9,575.00	9,000.00	-6.0%
TOTAL, BOOKS AND SUPPLIES			104,824.00	82,473.00	-21.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,918.00	5,597.00	-29.3%
Dues and Memberships		5300	820.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,050.00	5,895.00	16.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	226.00	244.00	8.0%
Professional/Consulting Services and Operating Expenditures		5800	28,075.00	43,123.00	53.6%
Communications		5900	240.00	125.00	-47.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,329.00	54,984.00	29.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	15,271.00	13,870.00	-9.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,271.00	13,870.00	-9.2%
TOTAL, EXPENDITURES			730,212.00	723,350.00	-0.9%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	210,757.00	210,757.00	0.0%
2) Federal Revenue		8100-8299	147,703.00	147,703.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	344,220.00	331,197.00	-3.8%
5) TOTAL, REVENUES			702,680.00	689,657.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		152,353.00	151,268.00	-0.7%
2) Instruction - Related Services	2000-2999		251,986.00	251,507.00	-0.2%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		10,165.00	9,631.00	-5.3%
6) Enterprise	6000-6999		298,437.00	297,074.00	-0.5%
7) General Administration	7000-7999		15,271.00	13,870.00	-9.2%
8) Plant Services	8000-8999		2,000.00	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			730,212.00	723,350.00	-0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(27,532.00)	(33,693.00)	22.4%
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	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,532.00)	(33,693.00)	22.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	312,653.00	285,121.00	-8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			312,653.00	285,121.00	-8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			312,653.00	285,121.00	-8.8%
2) Ending Balance, June 30 (E + F1e)			285,121.00	251,428.00	-11.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	285,121.00	251,428.00	-11.8%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



CHILD DEVELOPMENT FUND

2015 - 2016
Adopted Budget

CHILD DEVELOPMENT FUND

2015-2016 Budget Assumptions

Murrieta Valley Unified School District child care was established in 1982 to meet the need for before and after school child care for students who are enrolled in the district. Child Development Funds also provide Parent Center classes, which are utilized to provide the educational needs for the benefit of caregivers and families.

Programs included in the Child Development Fund consist of: Student Enrichment and Extended Day (SEED), camp for non-school days, Child Development Center, Parent Center, State Preschool and Kindergarten Readiness. Family Services has a direct contract with California Department of Education that funds programs at Rail Ranch, Avaxat, and Lisa J. Mails Elementary schools. Family Services is subcontractor of Riverside County Office of Education to provide State Preschool at Murrieta, Tovashal, Buchanan, and Monte Vista Elementary schools. State Preschool families must meet California Department of Education (CDE) guidelines for income eligibility. The State Preschool staff to child ratio is one adult to eight children. State Preschool is offered one-hundred and eighty days per year, three hours per day. Family Services also offers families the Kindergarten Readiness program. This is a parent pay program for families that exceed State guidelines. Kindergarten Readiness, parent pay, is offered at Cole Canyon, Lisa J. Mails and E. Hale Curran Elementary Schools. Extended day for the Kindergarten Readiness programs are available creating three-hour, six-hour and full day programs, one-hundred and eighty days. Family Services preschool programs at E. Hale Curran, Buchanan, Murrieta and Rail Ranch combined with Special Education preschool programs to provide full inclusion programs. All State Preschool and Kindergarten Readiness programs provide comprehensive early learning experiences that prepare children for Kindergarten. Annually, children in the State Preschool and Kindergarten Readiness programs have dental and vision assessments.

Family Services Child Development Center (CDC) established in October, 2007 is located at 24300 Las Brisas Road, North. Since then, children from six weeks through five years have received early childhood development services. The infant/ toddler program at the Child Development Center is currently operated by Family Services Association of Riverside County through a partnership agreement. MVUSD Family Services continues to operate classrooms at the Child Development Center for three and four year olds.

The CDC is open 6:30 a.m.-6:00 p.m. and is a year-round program, operating 243 days, closed only for District holidays. Families utilizing services at the Child Development Center are primarily funded through Riverside County Office of Education, Children Services Unit (RCOE-CSU) with California Department of Education General Child Care or California State Preschool Program funds and must qualify based on income and need. However, there are a small percentage of children that are parent pay.

The CDC follows State of California Title 5 regulations and Community Care Licensing Title 22 regulations. The Child Development Center provides comprehensive early learning experiences and nutrition services.

Family Services also offers Student Enrichment and Extended Day (SEED) programs at all elementary schools. Summer, Spring, Winter and Fall camps offer activities when children are not in school. There are over four-hundred fifty two students enrolled in the SEED program. The staff to student ratio is one adult per twenty-eight children. Services are available Monday through Friday from 6:30 a.m. until the start of school and after school until 6:00 p.m. For the Kindergarten and Transitional Kindergarten children, Kinder Prep and TK Wrap-Up are available when the child is not in Kindergarten and Transitional Kindergarten. Subsidized spaces through RCOE-CSU funded by CDE are available to eligible families at Avaxat and E Hale Curran Elementary Schools' SEED programs.

Operational since 1994, the Parent Center is currently located at the Child Development Center, 24300 Las Brisas Road, North. The Parent Center offers a variety of parenting classes through Adult Education. The Parent Center also provides meeting and support group space to the community.

CHILD DEVELOPMENT FUND

2015-2016 Budget Assumptions

REVENUES

Revenues within the Child Development Fund are received from unrestricted and restricted sources.

Unrestricted revenues in the Child Development Fund include local parent fees for the SEED, camp, Kindergarten Readiness programs, partnership agreement with Family Services Association of Riverside (FSA) and interest earnings. Revenue from these sources is projected at \$1,471,439. 2015-2016 revenues include an improved rate schedule to better meet the needs of parents in the Kindergarten Readiness program.

Local revenues are projected at \$109,000 and include parent fees within the center-based and CSPP programs through the Riverside County Office of Education.

Restricted revenue in the Child Development Fund is from the California Department of Education and Riverside County Office of Education-Children's Services Unit .

State revenues are based the 2015-2016 information provided by the grantee. 2015-2016 Adopted Budget state funding is projected at \$1,770,702.

State revenue funding is equal to 53% of total revenues. Local revenue funding is 47% of total revenues. Total revenues are projected at \$3,351,141.

EXPENDITURES

Parent fees and local revenues are used to cover the costs associated with unrestricted expenditures. Such expenditures consist of salaries and benefits for classified personnel, operating, and indirect costs to maintain these programs.

State revenues are used to fund the restricted programs and cover such expenditures as salaries, benefits, operating costs and indirect costs. Since the revenues received for these grants are restricted, expenditures must correlate with each program and cannot be commingled or spent in other areas not relating to the specific grant.

Salary and benefits are equal to 90% of total expenditures. Other expenditures totaling 10% include instructional and administrative supplies, non-capitalized equipment, travel, memberships, repairs and maintenance, reprographics, professional services, debt services and indirect costs. As allowable, the indirect cost rate of 5.28% is included for both unrestricted and restricted programs. Total expenditures are projected at \$3,310,022.

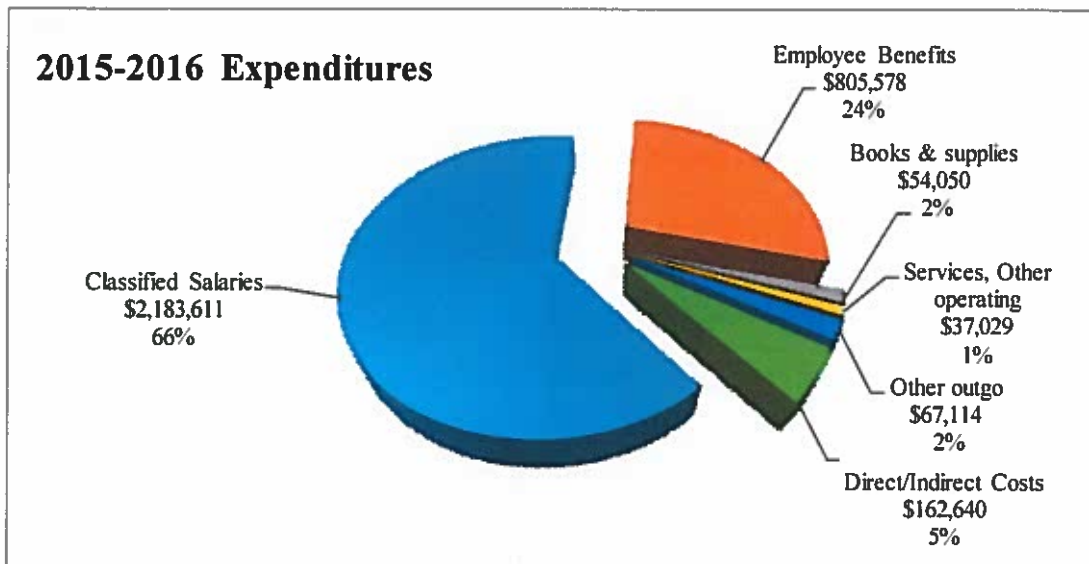
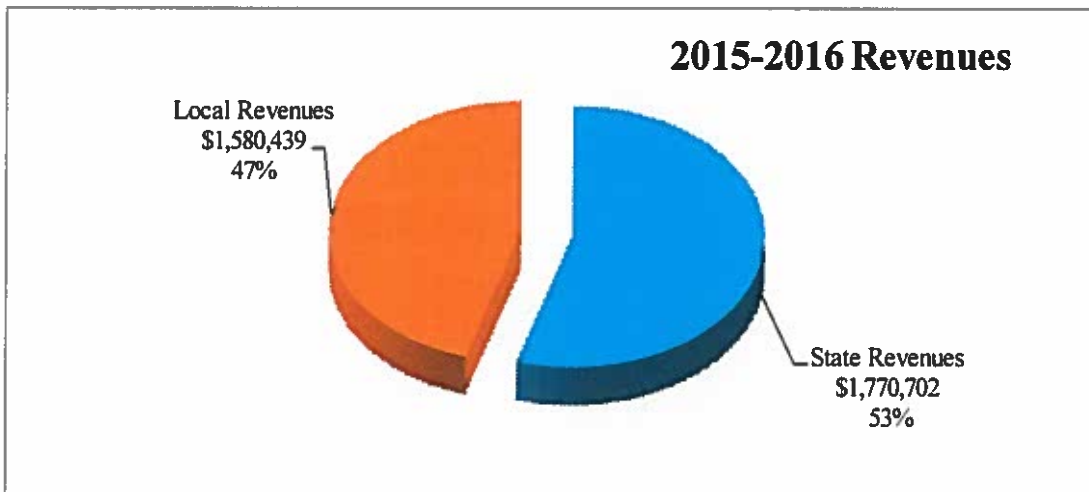
<u>Description</u>	<u>2015-2016 Adopted Budget</u>
Classified Management	2.45
Classified	52.69
Total FTE's	55.14

CHILD DEVELOPMENT FUND

2015-2016 Budget Assumptions

2015-2016 Adopted budget includes 55.14 Full Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 22.147% for PERS members. All classified positions are PERS members.

Breakdown of 2015-2016 Adopted Budget:



The Child Development Fund projects an ending fund balance of \$41,119 for the 2015-2016 fiscal year.

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	1,817,743.00	1,770,702.00	-2.6%
4) Other Local Revenue		8600-8799	1,484,573.00	1,580,439.00	6.5%
5) TOTAL, REVENUES			3,302,316.00	3,351,141.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	120.00	0.00	-100.0%
2) Classified Salaries		2000-2999	2,125,838.00	2,183,611.00	2.7%
3) Employee Benefits		3000-3999	865,179.00	805,578.00	-6.9%
4) Books and Supplies		4000-4999	52,154.00	54,050.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	37,848.00	37,029.00	-2.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	67,114.00	67,114.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	179,839.00	162,640.00	-9.6%
9) TOTAL, EXPENDITURES			3,328,092.00	3,310,022.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,776.00)	41,119.00	-259.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,776.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,776.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	41,119.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	41,119.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	41,119.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,817,743.00	1,770,702.00	-2.6%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,817,743.00	1,770,702.00	-2.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	500.00	500.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,435,173.00	1,510,339.00	5.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	48,900.00	69,600.00	42.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,484,573.00	1,580,439.00	6.5%
TOTAL, REVENUES			3,302,316.00	3,351,141.00	1.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	120.00	0.00	-100.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			120.00	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,303,308.00	1,274,863.00	-2.2%
Classified Support Salaries		2200	452,689.00	516,255.00	14.0%
Classified Supervisors' and Administrators' Salaries		2300	208,622.00	185,288.00	-11.2%
Clerical, Technical and Office Salaries		2400	161,192.00	207,205.00	28.5%
Other Classified Salaries		2900	27.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			2,125,838.00	2,183,611.00	2.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	11.00	0.00	-100.0%
PERS		3201-3202	358,586.00	258,692.00	-27.9%
OASDI/Medicare/Alternative		3301-3302	146,478.00	166,983.00	14.0%
Health and Welfare Benefits		3401-3402	308,674.00	311,571.00	0.9%
Unemployment Insurance		3501-3502	1,095.00	1,093.00	-0.2%
Workers' Compensation		3601-3602	50,335.00	56,775.00	12.8%
OPEB, Allocated		3701-3702	0.00	10,464.00	New
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			865,179.00	805,578.00	-6.9%
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	47,624.00	48,150.00	1.1%
Noncapitalized Equipment		4400	4,530.00	5,900.00	30.2%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,154.00	54,050.00	3.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,479.00	6,100.00	36.2%
Dues and Memberships		5300	4,422.00	6,354.00	43.7%
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	10,551.00	7,500.00	-28.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,920.00	3,075.00	5.3%
Professional/Consulting Services and Operating Expenditures		5800	15,476.00	13,800.00	-10.8%
Communications		5900	0.00	200.00	New
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			37,848.00	37,029.00	-2.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	67,114.00	67,114.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			67,114.00	67,114.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	179,839.00	162,640.00	-9.6%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			179,839.00	162,640.00	-9.6%
TOTAL EXPENDITURES			3,328,092.00	3,310,022.00	-0.5%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	25,776.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,776.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			25,776.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,817,743.00	1,770,702.00	-2.6%
4) Other Local Revenue		8600-8799	1,484,573.00	1,580,439.00	6.5%
5) TOTAL, REVENUES			3,302,316.00	3,351,141.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,870,705.00	1,768,792.00	-5.4%
2) Instruction - Related Services	2000-2999		360,441.00	382,294.00	6.1%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		849,993.00	929,182.00	9.3%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		179,839.00	162,640.00	-9.6%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	67,114.00	67,114.00	0.0%
10) TOTAL, EXPENDITURES			3,328,092.00	3,310,022.00	-0.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(25,776.00)	41,119.00	-259.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	25,776.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			25,776.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	41,119.00	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	41,119.00	New
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	41,119.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



CAFETERIA FUND

2015 - 2016
Adopted Budget

CAFETERIA SPECIAL REVENUE FUND

2015-2016 Budget Assumptions

Cafeteria Funds are designed to provide nutritional food programs for the Murrieta Valley Unified School District. The Cafeteria Fund is self-funded and prepares and provides breakfast and lunch for all elementary, middle, and high schools. The Nutrition Services Program also provides meals for the preschool, county operated Head Start and State Preschools, as well as catering events within the Murrieta Valley Unified School District. In addition to these services, the Nutrition Services Program also provides a la carte meals at all middle and high schools. Meals and snacks are available before school, during breaks and lunch periods.

All food prepared by the Murrieta Valley Unified School District Nutrition Services Department meets or exceeds the federal and state approved menu planning system. This method requires that all meals be structured to meet such regulations for calorie ranges, sodium targets, whole grain servings and fruit and vegetable servings. Meals must also be less than 10% saturated fat with zero trans fats per serving. This method ensures our students are provided with the nutrients required for their age and development.

The Nutrition Services program prepared and served approximately 437,000 breakfasts and 1,193,400 lunches, as well as 712,000 a la carte meals during the 2014-2015 fiscal year.

REVENUES

Revenues within the Cafeteria Fund include unrestricted sources and federal and state reimbursements. Revenue projections are based on 180 student days.

Unrestricted revenues include meal sales, catering sales and interest earnings. Revenue from these sources is projected at \$3,331,000 and is based on food sales from July 2014 through April 2015, current interest rates, cash-flow analysis, historical data, and local revenues.

Federal and state reimbursements are based on qualifying meals. Revenue from these sources is projected at \$3,466,367 and is based on food sales from July 2014 through April 2015.

Approximately 29% of the students in the Murrieta Valley Unified School District qualified for either free or reduced meals.

Federal and state reimbursements are 51% of total revenue. Local revenues are 49% of total revenues. Total revenues are projected at \$6,797,367.

EXPENDITURES

All revenue sources are used to cover total expenditures within the Cafeteria Fund. Expenditures include classified salaries and benefits, office and food supplies, uniforms, non-depreciable equipment, food, travel, maintenance, reprographics, fees, other services, and indirect costs. As allowable, the indirect cost rate for the Cafeteria Fund is 5.11%.

Salary and benefits account for 47% of total expenditures. California food costs and supplies account for 46% of total expenditures. All other costs account for 7% of total expenditures. Total expenditures are projected \$6,730,878.

2015-2016 Adopted Budget includes 69.75 Full Time Equivalent Employees (FTE's). The health and welfare cap is budgeted at \$9,275 per FTE. Fixed charges are calculated at 22.147% for PERS members. Non-PERS employees are subject to an extra 5% pay differential. There are (19) non-PERS employees included in Adopted Budget.

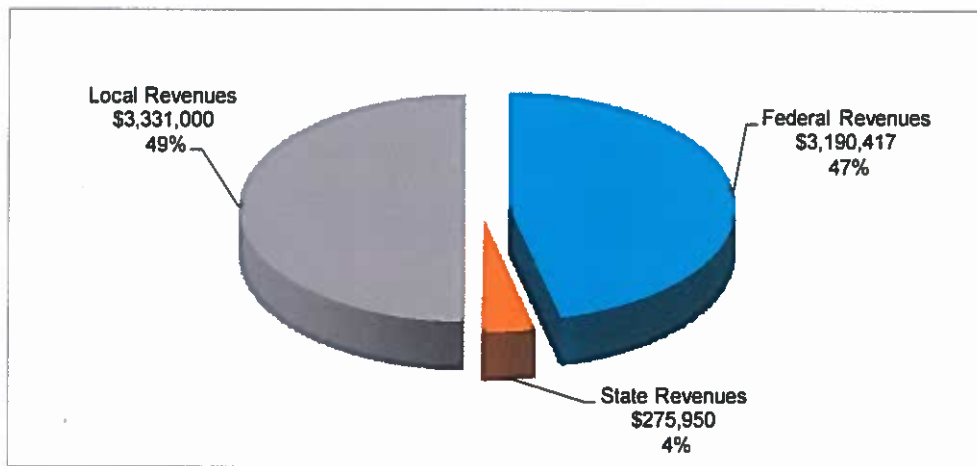
CAFETERIA SPECIAL REVENUE FUND

2015-2016 Budget Assumptions

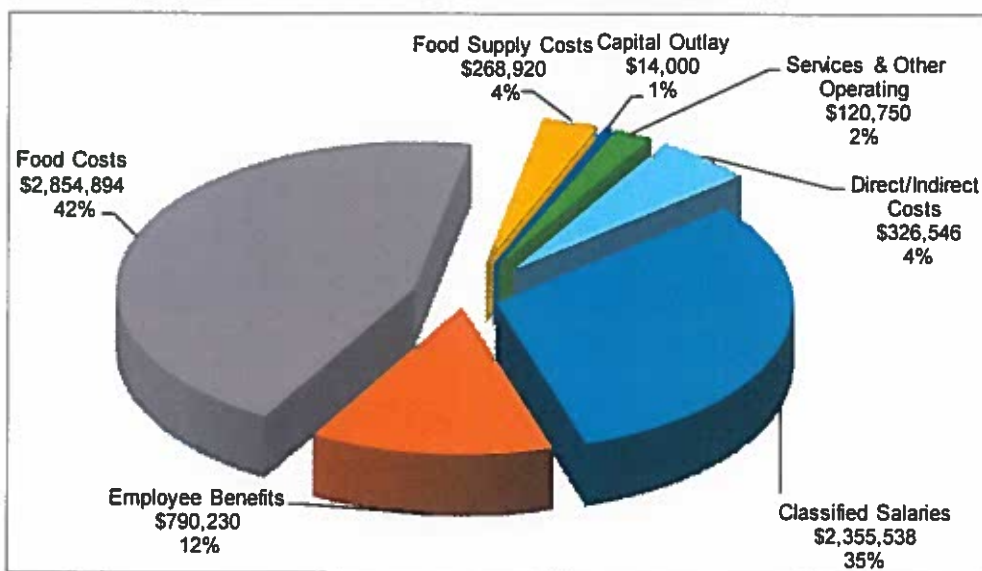
<u>Description</u>	<u>2015-2016 Adopted Budget</u>
Classified Management	2.0
Classified	67.75
Total FTE's	69.75

Breakdown of 2015-2016 Adopted Budget:

2015-2016 Revenues



2015-2016 Expenditures



The Cafeteria Fund does project a positive ending fund balance of \$1,662,128 for the 2015-2016 fiscal year.

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	3,127,860.00	3,190,417.00	2.0%
3) Other State Revenue		8300-8599	270,540.00	275,950.00	2.0%
4) Other Local Revenue		8600-8799	3,319,440.00	3,331,000.00	0.3%
5) TOTAL, REVENUES			6,717,840.00	6,797,367.00	1.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,239,962.00	2,355,538.00	5.2%
3) Employee Benefits		3000-3999	843,231.00	790,230.00	-6.3%
4) Books and Supplies		4000-4999	3,057,349.00	3,123,814.00	2.2%
5) Services and Other Operating Expenditures		5000-5999	188,050.00	120,750.00	-35.8%
6) Capital Outlay		6000-6999	0.00	14,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	360,097.00	326,546.00	-9.3%
9) TOTAL, EXPENDITURES			6,688,689.00	6,730,878.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,151.00	66,489.00	128.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,151.00	66,489.00	128.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,566,488.00	1,595,639.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,566,488.00	1,595,639.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,566,488.00	1,595,639.00	1.9%
2) Ending Balance, June 30 (E + F1e)			1,595,639.00	1,662,128.00	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	75,397.00	75,397.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,505,242.00	1,571,731.00	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,280,242.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	225,000.00		
c) in Revolving Fund		9130	15,000.00		
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	75,397.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,595,639.00		
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)			1,595,639.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,127,860.00	3,190,417.00	2.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,127,860.00	3,190,417.00	2.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	270,540.00	275,950.00	2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			270,540.00	275,950.00	2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	3,317,440.00	3,329,000.00	0.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	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			3,319,440.00	3,331,000.00	0.3%
TOTAL, REVENUES			6,717,840.00	6,797,367.00	1.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,844,226.00	1,966,190.00	6.6%
Classified Supervisors' and Administrators' Salaries		2300	195,512.00	202,128.00	3.4%
Clerical, Technical and Office Salaries		2400	200,224.00	187,220.00	-6.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,239,962.00	2,355,538.00	5.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	368,358.00	255,536.00	-30.6%
OASDI/Medicare/Alternative		3301-3302	150,946.00	180,058.00	19.3%
Health and Welfare Benefits		3401-3402	263,967.00	266,245.00	0.9%
Unemployment Insurance		3501-3502	1,102.00	1,179.00	7.0%
Workers' Compensation		3601-3602	53,758.00	61,244.00	13.9%
OPEB, Allocated		3701-3702	5,100.00	25,968.00	409.2%
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			843,231.00	790,230.00	-6.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	218,035.00	227,920.00	4.5%
Noncapitalized Equipment		4400	85,000.00	41,000.00	-51.8%
Food		4700	2,754,314.00	2,854,894.00	3.7%
TOTAL, BOOKS AND SUPPLIES			3,057,349.00	3,123,814.00	2.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	5,300.00	960.0%
Dues and Memberships		5300	1,200.00	1,200.00	0.0%
Insurance		5400-5450	1,050.00	1,050.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,000.00	33,000.00	-44.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,500.00	7,500.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	118,800.00	72,700.00	-38.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			188,050.00	120,750.00	-35.8%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	14,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	14,000.00	New
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	360,097.00	326,546.00	-9.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			360,097.00	326,546.00	-9.3%
TOTAL, EXPENDITURES			6,688,689.00	6,730,878.00	0.6%

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,127,860.00	3,190,417.00	2.0%
3) Other State Revenue		8300-8599	270,540.00	275,950.00	2.0%
4) Other Local Revenue		8600-8799	3,319,440.00	3,331,000.00	0.3%
5) TOTAL, REVENUES			6,717,840.00	6,797,367.00	1.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,328,592.00	6,390,332.00	1.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		360,097.00	326,546.00	-9.3%
8) Plant Services	8000-8999		0.00	14,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,688,689.00	6,730,878.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			29,151.00	66,489.00	128.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,151.00	66,489.00	128.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,566,488.00	1,595,639.00	1.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,566,488.00	1,595,639.00	1.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,566,488.00	1,595,639.00	1.9%
2) Ending Balance, June 30 (E + F1e)			1,595,639.00	1,662,128.00	4.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	15,000.00	15,000.00	0.0%
Stores		9712	75,397.00	75,397.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,505,242.00	1,571,731.00	4.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,505,242.00	1,571,731.00
Total, Restricted Balance		1,505,242.00	1,571,731.00



DEFERRED MAINTENANCE FUND

2015 - 2016
Adopted Budget

DEFERRED MAINTENANCE FUND

2015-2016 Budget Assumptions

This fund is used to account for state apportionments and district contributions for deferred maintenance purposes. Expenditures in this fund are intended for major repairs or replacements under the plan approved by the Office of Public School Construction (E.C. Section 17582).

Revenues

There will be no State and District match to the Deferred Maintenance Fund this fiscal year. Revenue in this account will be interest earnings only.

Expenditures

There are no planned expenditures. However, an expenditure allocation of \$2,000 has been included in case of emergencies.

Fund Balance

If the emergency expenditure budget allocation is utilized, the ending fund balance will be \$1,195.

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	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	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	2,000.00	New
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	2,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10.00	(1,990.00)	-20000.0%
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)			10.00	(1,990.00)	-20000.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,175.00	3,185.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,175.00	3,185.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,175.00	3,185.00	0.3%
2) Ending Balance, June 30 (E + F1e)			3,185.00	1,195.00	-62.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,185.00	1,195.00	-62.5%
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	3,185.00		
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			3,185.00		
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)			3,185.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	10.00	10.00	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			10.00	10.00	0.0%
TOTAL, REVENUES			10.00	10.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	2,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,000.00	New

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10.00	10.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	2,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	2,000.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10.00	(1,990.00)	-20000.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10.00	(1,990.00)	-20000.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,175.00	3,185.00	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,175.00	3,185.00	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,175.00	3,185.00	0.3%
2) Ending Balance, June 30 (E + F1e)			3,185.00	1,195.00	-62.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,185.00	1,195.00	-62.5%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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



BUILDING FUND

2015 - 2016
Adopted Budget

BUILDING FUND

2015-2016 Budget Assumptions

The Building Fund is used to account for proceeds from the sale of bonds authorized by the voters of the District. Expenditures in this fund are for site acquisition, school construction, and renovation as described in ballot measures approved by the voters. This fund includes both Measure E and Measure BB.

Revenues

This budget includes the issuance of Series A bonds for Measure BB. The amount of the Series A bonds is anticipated to be \$38,405,000. The breakdown for Series A is:

Technology Infrastructure	\$15,450,000
Technology Devices	\$ 4,000,000
Capital Facilities	\$18,955,000

Expenditures

The balance of Measure E funds (approximately \$569,000) will go to the summer 2015 projects (roofing, flooring and slurry at various sites). After these projects are complete, Measure E funds will be fully spent.

Measure BB funds are in the planning process with input from the Educational Technology Advisory Committee, School Site Technology Teams and engineering consultants.

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	4,000.00	164,000.00	4000.0%
5) TOTAL, REVENUES			4,000.00	164,000.00	4000.0%
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	64,531.00	1,000,000.00	1449.6%
5) Services and Other Operating Expenditures		5000-5999	100,704.00	1,000,000.00	893.0%
6) Capital Outlay		6000-6999	1,989,190.00	10,568,640.00	431.3%
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			2,154,425.00	12,568,640.00	483.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,150,425.00)	(12,404,640.00)	476.8%
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	38,405,000.00	New
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	38,405,000.00	New

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,150,425.00)	26,000,360.00	-1309.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,715,064.00	564,639.00	-79.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,715,064.00	564,639.00	-79.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,715,064.00	564,639.00	-79.2%
2) Ending Balance, June 30 (E + F1e)			564,639.00	26,564,999.00	4604.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	564,639.00	26,564,999.00	4604.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	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	564,640.00		
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			564,640.00		
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)			564,640.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,000.00	164,000.00	4000.0%
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			4,000.00	164,000.00	4000.0%
TOTAL, REVENUES			4,000.00	164,000.00	4000.0%

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	64,531.00	1,000,000.00	1449.6%
TOTAL, BOOKS AND SUPPLIES			64,531.00	1,000,000.00	1449.6%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	100,704.00	1,000,000.00	893.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,704.00	1,000,000.00	893.0%
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	1,989,190.00	10,568,640.00	431.3%
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			1,989,190.00	10,568,640.00	431.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			2,154,425.00	12,568,640.00	483.4%

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	38,405,000.00	New
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	38,405,000.00	New
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	38,405,000.00	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,000.00	164,000.00	4000.0%
5) TOTAL, REVENUES			4,000.00	164,000.00	4000.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,154,425.00	12,568,640.00	483.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,154,425.00	12,568,640.00	483.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,150,425.00)	(12,404,640.00)	476.8%
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	38,405,000.00	New
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	38,405,000.00	New

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,150,425.00)	26,000,360.00	-1309.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,715,064.00	564,639.00	-79.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,715,064.00	564,639.00	-79.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,715,064.00	564,639.00	-79.2%
2) Ending Balance, June 30 (E + F1e)			564,639.00	26,564,999.00	4604.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	564,639.00	26,564,999.00	4604.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	564,639.00	26,564,999.00
Total, Restricted Balance		564,639.00	26,564,999.00



CAPITAL FACILITIES FUND

2015 - 2016
Adopted Budget

CAPITAL FACILITIES FUND

2015-2016 Budget Assumptions

The Capital Facilities Fund is used to account for the monies received from fees levied on developers as a condition of approving a development. The funds are used for site acquisition, school construction, and interim facilities due to growth.

Revenues

Collection of Developer Fees is based on housing development projected for 2015-16. The fees to be collected are anticipated at \$2,000,000.

Community Facilities District (CFD) funds from the levy of special taxes will also be budgeted in this account. The revenue from these funds will pay the debt service on the district-wide solar project. At this time there are four CFD's that have been formed but there is no anticipated date of bond sales at this time.

Expenditures

Budgeted expenditures in this fund include:

- Lease of relocatable buildings
- Debt Service on Solar Project
- Consultants/Legal Counsel
- Salaries and Benefits
- DSA Project Close Out
- Murrieta Mesa High School Theatre Upgrades
- Exterior paint at Murrieta Elementary, Tovashal Elementary, Shivela, Warms Springs and McElhinney Middle Schools
- Roofing at Avaxat, Tovashal and Vista Murrieta

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,030,769.00	3,339,000.00	-33.6%
5) TOTAL REVENUES			5,030,769.00	3,339,000.00	-33.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	149,817.00	154,892.00	3.4%
3) Employee Benefits		3000-3999	61,850.00	51,884.00	-16.1%
4) Books and Supplies		4000-4999	244,438.00	100,000.00	-59.1%
5) Services and Other Operating Expenditures		5000-5999	533,194.00	1,473,666.00	176.4%
6) Capital Outlay		6000-6999	3,162,589.00	1,572,062.00	-50.3%
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			4,151,888.00	3,352,504.00	-19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			878,881.00	(13,504.00)	-101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	482,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			482,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,360,881.00	(13,504.00)	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,013,296.00	7,374,177.00	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,013,296.00	7,374,177.00	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,013,296.00	7,374,177.00	22.6%
2) Ending Balance, June 30 (E + F1e)			7,374,177.00	7,360,673.00	-0.2%
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	7,374,177.00	7,360,673.00	-0.2%
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	7,374,179.00		
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			7,374,179.00		
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)			7,374,179.00		

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	8,500.00	10,000.00	17.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	2,500,000.00	2,000,000.00	-20.0%
Other Local Revenue					
All Other Local Revenue		8699	2,522,269.00	1,329,000.00	-47.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,030,769.00	3,339,000.00	-33.6%
TOTAL, REVENUES			5,030,769.00	3,339,000.00	-33.6%

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	1,817.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	90,000.00	94,347.00	4.8%
Clerical, Technical and Office Salaries		2400	58,000.00	60,545.00	4.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			149,817.00	154,892.00	3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,000.00	18,350.00	-36.7%
OASDI/Medicare/Alternative		3301-3302	11,130.00	11,849.00	6.5%
Health and Welfare Benefits		3401-3402	18,000.00	17,581.00	-2.3%
Unemployment Insurance		3501-3502	76.00	77.00	1.3%
Workers' Compensation		3601-3602	3,644.00	4,027.00	10.5%
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			61,850.00	51,884.00	-16.1%
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	5,645.00	0.00	-100.0%
Noncapitalized Equipment		4400	238,793.00	100,000.00	-58.1%
TOTAL, BOOKS AND SUPPLIES			244,438.00	100,000.00	-59.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	101,480.00	160,200.00	57.9%
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	431,714.00	1,313,266.00	204.2%
Communications		5900	0.00	200.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			533,194.00	1,473,666.00	176.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,162,589.00	1,572,062.00	-50.3%
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			3,162,589.00	1,572,062.00	-50.3%
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			4,151,888.00	3,352,504.00	-19.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	482,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			482,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
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)			482,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,030,769.00	3,339,000.00	-33.6%
5) TOTAL, REVENUES			5,030,769.00	3,339,000.00	-33.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		609,710.00	1,460,442.00	139.5%
8) Plant Services	8000-8999		3,542,178.00	1,892,062.00	-46.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,151,888.00	3,352,504.00	-19.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			878,881.00	(13,504.00)	-101.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	482,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			482,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,360,881.00	(13,504.00)	-101.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,013,296.00	7,374,177.00	22.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,013,296.00	7,374,177.00	22.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,013,296.00	7,374,177.00	22.6%
2) Ending Balance, June 30 (E + F1e)			7,374,177.00	7,360,673.00	-0.2%
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	7,374,177.00	7,360,673.00	-0.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
9010	Other Restricted Local	7,374,177.00	7,360,673.00
Total, Restricted Balance		7,374,177.00	7,360,673.00



COUNTY SCHOOL FACILITIES FUND

2015 - 2016
Adopted Budget

COUNTY SCHOOL FACILITIES FUNDS 2015-2016 Budget Assumptions

These funds are used to account for the apportionments received from the state for the purpose of new school construction and modernization projects. Receipt of these funds is typically contingent on a match of funds from District sources. For Murrieta Valley Unified School District, the match comes from the Bond Fund and/or the Capital Facilities Fund.

Revenues

This budget includes interest earnings only.

Expenditures

The balance of this fund will be used to convert Dorothy McElhinney from propane to gas.

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	900.00	800.00	-11.1%
5) TOTAL, REVENUES			900.00	800.00	-11.1%
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	96,835.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	2,496.00	0.00	-100.0%
6) Capital Outlay		6000-6999	219,772.00	53,575.00	-75.6%
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			319,103.00	53,575.00	-83.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(318,203.00)	(52,775.00)	-83.4%
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)			(318,203.00)	(52,775.00)	-83.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	370,978.00	52,775.00	-85.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,978.00	52,775.00	-85.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			370,978.00	52,775.00	-85.8%
2) Ending Balance, June 30 (E + F1e)			52,775.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,775.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	52,775.00		
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			52,775.00		
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)			52,775.00		

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	900.00	800.00	-11.1%
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			900.00	800.00	-11.1%
TOTAL, REVENUES			900.00	800.00	-11.1%

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	96,835.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			96,835.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,496.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,496.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	219,772.00	53,575.00	-75.6%
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			219,772.00	53,575.00	-75.6%
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			319,103.00	53,575.00	-83.2%

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

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

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	900.00	800.00	-11.1%
5) TOTAL, REVENUES			900.00	800.00	-11.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		319,103.00	53,575.00	-83.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			319,103.00	53,575.00	-83.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(318,203.00)	(52,775.00)	-83.4%
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	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(318,203.00)	(52,775.00)	-83.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	370,978.00	52,775.00	-85.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,978.00	52,775.00	-85.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			370,978.00	52,775.00	-85.8%
2) Ending Balance, June 30 (E + F1e)			52,775.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	52,775.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Estimated Actuals	Budget
7710	State School Facilities Projects	52,775.00	0.00
Total, Restricted Balance		52,775.00	0.00