FULLERTON SCHOOL DISTRICT BUSINESS SERVICES DIVISION

DATE: June 9, 2015

TO: Board of Trustees

Robert Pletka, Ed.D.

FROM: Susan Cross Hume, CPA, CIA, CGMA

Assistant Superintendent, Business Services

SUBJECT: PROPOSED BUDGET FOR 2015-16 AND MULTI-YEAR FINANCIAL

PROJECTIONS

The estimated ending balances for the 2014-15 fiscal year and our initial budget for the 2015-16 fiscal year are presented here for your review and approval. The District is required by Education Code 42127 to adopt a budget for all District funds for the subsequent fiscal year by June 30 of each year. At the same time, the District presents its estimated actual financial results for the current fiscal year. This memo provides a summary of the assumptions used in the preparation of the budget, as well as an analysis of current multi-year financial projections for the District.

2014-15 Estimated Unaudited Actuals

The estimated unaudited actuals consist of the District's current budget adjusted to reflect projected and known changes through the end of the fiscal year. These adjustments include:

- Updating the final estimated Local Control Funding Formula (LCFF) projection to our Orange County Department of Education (OCDE) projection.
 - LCFF has increased \$2,403 since Second Interim reporting.
- Updating categorical revenue accounts to reflect actual grant and entitlement amounts as apportioned by the state and federal governments.
 - Various minor changes to categorical programs have been incorporated into the budget for the Estimated Actuals. Carryover balances have been projected in the MediCal Reimbursement, Special Education Mental Health, and Proposition 20 Lottery programs.
- Analysis and revision of General Fund expense accounts.
 - Fiscal staff have reviewed line item expenditure budgets, budget vs. actual, for all General Fund programs and accounts. Based upon this analysis, there are a few reductions between the budget as presented at Second Interim and the Estimated Actuals. In general, Estimated Actuals represent underspending of previously shown budgeted amounts, resulting in an improvement to the ending fund balance results.
- Projection of Restricted Fund balance carryovers.
 District fiscal staff has analyzed estimated results for each categorical program the District operates.
- All other line item 2014-15 budget amounts are not expected to be materially different from the Second Interim budget and thus are carried forward to the year-end projection.

Based upon a review of current actual financial data (as of month-end April 30, 2015) and the adjustments noted above, the District estimates final unaudited actual results in the General Fund, which reflect an improvement of \$2,833,609 over Second Interim budgeted net income. This consists of an increase of \$1,453,609 in budgeted net income in the Unrestricted Fund and an increase of \$1,380,000 in budgeted net income in the Restricted Fund.

Based upon the assumptions listed above, the Estimated Actuals show a total net decrease to the fund balance of (\$2,217,854). This consists of a net increase in the Unrestricted Fund of \$502,880 combined with a net decrease in the Restricted Fund of (\$2,720,734). This deficit spending reflects spending down of prior year categorical funds carryovers.

The estimated total ending General Fund balance at June 30, 2015, is \$28,122,521. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$25,713,411, which is 21.74% of total General Fund expenditures. (The state requirement is 3%.)

These projections constitute our best estimate at this time of how the District will finish the 2014-15 fiscal year. Final results will not be known until we close our books and prepare our year-end financial statements (J-200 Unaudited Actuals) in August. Results will be presented to the Board in early September.

2015-16 Budget

State Budget Outlook

On January 9, 2015, Governor Brown introduced his proposed 2015-16 State Budget, beginning the legislative process for the upcoming fiscal year. On May 14, 2015, he released his May Revision to his January budget. The May Revision outlines the Governor's expectations for the budget, which the Legislature then has until June 15 to revise and pass.

The Governor's original and revised budget proposals reflect tremendous growth in K-14 funding. Thanks to substantial state revenue growth and the proposition 98 guarantee, the Governor's 2015-16 May Revision builds on his January proposal by providing additional increased funding to further implement the LCFF, as well as significant additional one-time discretionary funding. The Governor proposes that remaining increases in state funding primarily go towards paying down state debts and making deposits into the state's Rainy Day Fund.

Overall, the proposed budget provides an additional \$4 billion to the \$2.1 billion allocated for LCFF in January (for a total of \$6.1 billion). This would close the gap rate to 53.08%, and provide an average state-wide increase of 14.13%, or \$1,088 per ADA (Average Daily Attendance). The Governor also proposes an additional \$2.4 billion in discretionary one-time funds addition to the \$1.1 billion from January, for a total of \$3.5 billion for LEAs—\$601 per ADA. Once again, these funds will offset any applicable mandate reimbursement claims.

At the time of this writing, the Legislature and the Governor are still in session, and the final budget had not yet been determined. The District's budget was built on the Governor's January proposal and will be adjusted once the state passes its final budget.

FSD 2015-16 Budget

When building its budget, the District utilizes the most up-to-date information and forecasts that it has received from the California Department of Education (CDE), and the Orange County Department of Education. The District is required to present its proposed budget for the ensuing fiscal year twice before the June 30 statutory deadline for passage by the Board of Trustees. Given that the Legislature is not required to pass the state budget until June 15, the District will usually not be able to incorporate the effects of the state's June budget in its own June budget. Therefore, the District will prepare its budget based upon the Governor's January proposal, updated with as current of information as is available. Further revisions to update the District's budget will then be made after the Governor signs the state budget.

Revenue accounts are estimated based upon the CDE's and OCDE's projections, as well as the District's 2014-15 reported P-2 ADA. Since the state budget was still undetermined as of the preparation of the District budget, the District has conservatively estimated state LCFF revenue using the annual gap funding percentages as projected by the Department of Finance for the January Budget revision, with no other COLAs applied to any other state programs, except for Special Education. The District has not added any new state-funded programs to its budget.

Expenditures are forecast taking into account all known and projected increases and decreases in expenditures, including changes due to our negotiated salary agreements, step and column, changes in staffing and benefits, changes in contracts and leases, and projected inflationary increases.

The District's budget is required by law to be reviewed and approved by OCDE. Our OCDE consultant reviews all of our detailed assumptions for both our 2015-16 budget and our three-year projection. A budget built on assumptions that cannot be verified and justified by OCDE will not be approved.

The following provides more details on the budget.

Revenues

The 2015-16 General Fund budget projects total revenues of \$120.2 million, for a net increase (over 2014-15 estimated revenues) of \$4.2 million. The majority of the net change is due to a projected increase in the LCFF revenue.

LCFF income is projected to increase due to a small COLA increase (1.58%), combined with an increase in the target-gap funding rate from 29.15% to 32.19%. The unduplicated count percent decreased very slightly to 51.98%. This results in a per-ADA increase to LCFF funding of 7.8%.

This increase is offset somewhat by a decline in the District's apportionment earning ADA. For the first time in many years, District P-2 ADA declined in fiscal 2014-15 by 180. The state allows a one-year "hold harmless," so this drop is reflected in 2015-16 LCFF revenue. There is no further projected change in District ADA for the budget.

Federal revenues are projected with no COLA and a projected decrease as a result of the exclusion of carryover balances.

State categorical programs are budgeted with a Ø COLA, except for Special Education. The majority of the increase in state revenues from 2014-15 to 2015-16 reflects one-time monies received in 2015-16 for Mandated Cost reimbursements.

Other revenues are based upon historical trends and estimated actuals.

Interfund Transfers-In

Interfund transfers-in reflect a \$1.0 million reduction as a result of 2014-15 being the final year of fund balance transfers from Fund 17 Special Reserve Fund-Other Than Capital Outlay, and Fund 20 Special Reserve Fund-Post Employment Benefits. These two funds will be closed at the end of 2014-15.

Expenditures

For 2015-16, total General Fund expenditures are projected at \$120.3 million. The budget reflects routine annual increases required by step and column movement, rate increases for health insurance and for STRS and PERS retirement plans, and other cost of living increases. Additionally, due to increases in LCFF funding, the District has been able to add new programs

and expenditures to its budget. Through the LCAP process, the District identified areas of need for new spending. Major increases have been added for increased and/or improved services to targeted pupils, Common Core implementation, site-based programs and expenses, and various program enhancements. See the attached list for more details.

Uncertainties Regarding the State Budget

As previously noted, due to the requirement for the Board to review and approve both the LCAP and the budget over two meetings, the District was obligated to complete this budget before the Governor released his May Revision. Therefore, this budget is based upon his January budget. However, the Governor's May Revision was significantly improved for K-12 education from his January budget. Although the District has used a "best guess" estimate of its state revenues, it believes that the projected revenues are conservatively estimated and that revised budget amounts, once a final budget is received from the state, will be significantly better than what is projected in this budget.

Change in Fund Balance

Based upon these assumptions, the estimated total ending General Fund balance for the 2015-16 fiscal year shows a net decrease of (\$37,288). The Restricted (Categorical) General Fund is budgeted to decrease (\$182,345), and the Unrestricted General Fund is budgeted to increase \$145,057.

The estimated total ending General Fund balance for the 2015-16 fiscal year is \$28,085,233. The Unrestricted Ending Fund balance (Unassigned and Reserve for Economic Uncertainties) is estimated at \$25,858,468, which is 21.50% of total General Fund expenditures.

Three-Year Projection

The District is required to submit a three-year financial projection for the General Fund at the time of budget submission. However, unlike at First and Second Interim, the District is not required to certify the District's financial status at this time. Detailed assumptions for the preparation of the three-year projection are attached.

The most significant factors in the projection are the state-funded LCFF and the District's projected ADA.

LCFF: The District is utilizing the Department of Finance's estimated COLAs and LCFF Funding Rate percentages as of the Governor's January budget proposal. The District is not projecting that its current 51.98% Unduplicated Percentage of enrollment will fluctuate by more than 1% for the subsequent two years of the projection.

ADA: The District is projecting no change to ADA in either the 2016-17 or 2017-18 fiscal years.

The District's three-year projection shows Unrestricted General Fund ending fund balance amounts as follows:

	<u>Percent</u>	Amount Above 3%
June 30, 2016	21.50%	\$22,250,919
June 30, 2017	20.80%	\$21,797,566
June 30, 2018	20.34%	\$21,869,495

As noted above, the District's projections are expected to improve with the final budget approved by the Legislature and the Governor.

Required Disclosure under Education Code Section 42127(a)(2)(b) regarding reasons for Ending Fund Balances above the state recommended minimum level

Education Code Section 42127(a)(2)(b) requires a statement of reason that substantiates the need for assigned and unassigned ending fund balances in excess of the minimum reserve standard for economic uncertainties for each fiscal year be identified in the budget.

The Board of Trustees of the Fullerton School District currently maintains a prudent reserve which provides for anticipated future expenditures for technology, instructional materials, and other necessary instructional expenditures. The District must also have funds available to mitigate the costs to the District of declining enrollment. Additionally, the reserve is maintained to provide for unplanned or emergency expenditures that might occur in the future. The District must also plan for future facilities needs. Finally, the District must also plan for future downturns in the state economy which could negatively affect the District's budget.

Projected Unrestricted Ending Fund Balance:

	<u>Assigned</u>	<u>Unassigned</u>	3% Minimum	3% Minimum
June 30, 2016	\$913,429	\$25,858,468	\$3,607,549	\$23,164,348
June 30, 2017	\$913,429	\$25,471,015	\$3,673,449	\$22,710,995
June 30, 2018	\$913,429	\$25,653,762	\$3,784,267	\$22,782,924

OTHER FUNDS

Child Development Fund: The Child Development Fund records the financial activities from the following District programs: state-funded preschool, state-funded before- and after-school programs, parent-paid before- and after-school care, and tuition-based preschool. Financial results are projected to approximate break-even for both the current and budget fiscal years.

Cafeteria Fund: The Cafeteria Fund continues to operate in a strong financial position. Participation in the National and State School Lunch and Breakfast programs continues to rise. Financial results are projected to approximate break-even for both the current and budget fiscal years.

Deferred Maintenance Fund: The Deferred Maintenance Fund is projected to spend down reserves in both the current and budget years. The state suspended funding of the Deferred Maintenance program during the economic downturn and, with the advent of LCFF, has closed the program. The District plans to spend down the remaining reserves in this fund to complete required deferred maintenance projects.

Special Reserve Fund—Other than Capital Outlay: This Special Reserve Fund accounts for mandated cost revenues previously set aside by the District as a "rainy day" fund. The District is now drawing down on those funds in order to close this fund. Amounts transferred to the Unrestricted General Fund are \$875,000 in the current fiscal year and zero in the budget year. The projected balance at June 30, 2015, is zero.

Special Reserve Fund—Post Employment Benefits: This Special Reserve Fund accounts for amounts previously set aside by the District to fund retiree benefits. Amounts transferred to the Unrestricted General Fund are \$127,000 in the current fiscal year and zero in the budget year. The projected balance at June 30, 2015, is zero.

Bond Building Fund: This fund accounts for amounts remaining from the District's former general obligation bonds proceeds. Certain capital expenditures which cannot be funded from the Deferred Maintenance, Developer Fee, or Special Reserve for Capital Outlay Funds are paid for from this fund.

Capital Facilities Fund: The Capital Facilities Fund accounts for the collection and expenditure of developer fees. Approximately \$1,408,000 in fees was collected in 2014-15. Revenues for the budget year are projected and budgeted as cash is received. Expenditures from this fund are for capital projects related to growth in student enrollment.

Special Reserve Fund—Capital Outlay Projects: This fund records financial activity related to the Laptop Reserve, and also revenues received from the City of Fullerton as pass-through payments from their Redevelopment Agency. Various capital projects for schools in the designated Redevelopment Areas are financed through this fund.

Capital Projects Fund—Blended Components: This fund records the financial activity related to the District's two Community Facility Districts (CFDs). Revenues are taxes collected from homeowners, and expenditures are primarily payments to bond holders as well as administrative expenses related to the CFDs' operations. Various capital projects for schools in the CFD areas are financed through this fund.

Self-Insurance Fund: The Self-Insurance Fund consists of three sub-funds: Property and Liability, Workers' Compensation, and the Dental Self-Insurance Reserve.

The District is responsible for a \$5,000 deductible per claim for property damage, \$50,000 deductible per claim for liability, and \$1,000,000 per claim for Workers' Compensation. Excess insurance is purchased for amounts over the deductibles. Liabilities are projected and booked, and claims and claims expenses are paid through these two sub-funds. Excess insurance is also purchased from the funds.

The District funds the Property and Liability Fund by charging an allocated amount to the General Fund, Cafeteria Fund, and Child Development Fund. The amounts charged in 2014-15 provided sufficient funding. This transfer will be increased \$100,000 for 2015-16.

Currently the District charges a 1.2% payroll tax on all payrolls to fund the Workers' Compensation Fund. This rate provided more than sufficient funding to cover costs of excess insurance, claims and claims expenses, and the reserve for Incurred But Not Recorded (IBNR) claims for 2014-15.

The Dental Self-Insurance Reserve maintains a balance to pay any tail claims incurred by the District from a former JPA self-insurance plan in which it participated. There is no activity projected in this reserve.

FULLERTON SCHOOL DISTRICT GENERAL FUND BUDGET—2015-16 BUDGET HIGHLIGHTS—REVENUES

Local Control Funding Formula

Statutory Cost of Living Adjustment (COLA)	1.58%
District Unduplicated Percent	51.98%
Target/Gap Funding Rate	32.19%
Per ADA Allocation	\$7,385.73
Increase in per ADA funding	\$535
Net effect change in per pupil funding	7.8%
AVERAGE DAILY ATTENDANCE (ADA)	
ADA Used in Calculation of 2015-16 LCFF	13,384.68
Change from 2014-15 LCFF ADA	-179.71
FEDERAL REVENUES	
COLA applied to Federal programs	Ø
STATE REVENUES	
COLA applied to Special Education	1.58%
COLA applied to all other state categorical programs	Ø
Lottery projected at \$162.00 per ADA (\$128.00 Unrestricted, \$34.	.00 Restricted)
Mandated Cost Revenues-Block Grant	\$377,000

\$2,284,731

One-time Mandate Reimbursement Funding

FULLERTON SCHOOL DISTRICT GENERAL FUND BUDGET—2015-16 BUDGET HIGHLIGHTS—EXPENDITURES

MAJOR CHANGES TO EXPENDITURE ACCOUNTS (Unrestricted General Fund)

Salary and Benefits:

Step and column increase	\$1,048,000
Provision for increase in Health Insurance costs	\$681,000
Previously negotiated 1% raise	\$652,000
Remove 2% bonus	(\$1,285,000)
STRS and PERS rate changes	\$915,000
Increase in substitute pay	\$200,000

Educational Programs:

Technology, RTI, increase to site budgets, other educational expenditures	\$1,000,000
Special Education Encroachment	\$902,000
Increase in Routine Repair and Maintenance (restore state required 3%)	\$1,292,000
Inflationary and other rate changes to utilities, supplies, services	\$450,000

Fullerton School District 2015-16 Budget Projection Assumptions Fiscal Years Ending June 30, 2015, 2016, 2017, 2018

LOFE	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
LCFF Statutory COLA	.85%	1.58%	2.17%	2.43%
Gap funding rate	29.15%	32.19%	23.71%	26.43%
Unduplicated Count Percent	52.00%	51.98%	51.93%	51.92%
Net per ADA Change to LCFF	9.91%	7.81%	4.11%	4.07%
Dollars per ADA	\$6,851	\$7,386	\$7,689	\$8,002
Change from prior years	\$618	\$535	\$303	\$313
Funded ADA	13,564.39	13,384.68	13,384.68	13,384.68
Change in Funded P-2 ADA	+7	-180	Ø	Ø
Categorical Program C	COLAs			
Federal Programs	None projected	None projected	None projected	None projected
State Programs	None projected	None projected	None projected	None projected
Special Education	None projected	1.58%	2.17%	2.43%
Lottery (per ADA)	\$162	\$162	\$162	\$162
Mandated Costs	\$377,000	\$377,000	\$377,000	\$377,000
Encroachment Special Education	Based on current income estimates from SELPA and current expenditure projections	5.0%	5.0%	5.0%
Routine Repair and Maintenance	Based on current expenditure projections	\$1,292,000	5.0%	5.0%

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Interfund Transfers In: Fund 17—Special Reserve (Mandated Costs)	\$874,842	Ø	Ø	Ø
Fund 20—Special Reserve (Post- employment benefits)	\$126,764	Ø	Ø	Ø
Employee Compensation Increase (other than Step and Column)	4.0%+2.0% one-time	1.0%	Ø	Ø
Step and Column Increases Certificated Classified Benefits		1.6% 1.0% 1.0%	1.6% 1.0% 1.0%	1.6% 1.0% 1.0%
STRS and PERS Increase-Restricted & Unrestricted		\$1,145,000	\$1,244,000	\$1,320,000
Estimated increase for health insurance		\$681,000 (Estimated 5.5%)	\$500,000	\$500,000
Supplies and Services	Current year projected expenditures	Current year projected expenditures adjusted by CPI (2.6%) and known changes	Adjusted by CPI (2.7%)	Adjusted by CPI (2.7%)

FULLERTON ELEMENTARY SCHOOL DISTRICT UNRESTRICTED GENERAL FUND 2015-16

Excess (deficiency) of revenues over expenditures \$86,624,964 \$91,112,968		Est	Estimated Actuals 2014-15		Adopted Budget 2015-16	
State Revenues	Revenues					
State Revenues \$ 3,182,146 \$ 4,562,805 Other Local Revenues \$ 520,114 \$ 489,287 Total Revenues \$ 96,664,541 \$ 103,907,784 Expenditures Certificated Salaries \$ 47,501,318 \$ 48,332,210 Classified Salaries \$ 11,049,320 \$ 11,724,538 Employee Benefits \$ 18,460,986 \$ 19,874,670 Books and Supplies \$ 4,035,732 \$ 5,332,156 Services and Other Operating \$ 5,504,347 \$ 5,708,426 Capital Outlay \$ 113,310 \$ 109,297 Other Outgo \$ 846,030 \$ 879,395 Direct Support \$ 86,624,964 \$ 91,112,968 Excess (deficiency) of revenues over expenditures \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses) \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses) \$ 10,035,2851 \$ (12,565,472) Total Other Financing Sources (Uses) \$ 9,536,697 \$ (12,669,789) Total Other Financing Sources (Uses) \$ 9,536,697 \$ (12,649,759) Excess (deficiency) of revenues over expenditures and other sources (uses)	LCFF		92,962,281		98,855,692	
Other Local Revenues \$ 520,114 \$ 489,287 Total Revenues \$ 96,664,541 \$ 103,907,784 Expenditures \$ 47,501,318 \$ 48,332,210 Classified Salaries \$ 11,049,320 \$ 11,724,538 Employee Benefits \$ 18,460,986 \$ 19,874,670 Books and Supplies \$ 4,035,732 \$ 5,332,156 Services and Other Operating \$ 5,504,347 \$ 5,708,426 Capital Outlay \$ 113,310 \$ 109,297 Other Outgo \$ 846,030 \$ 879,395 Direct Support \$ 86,624,964 \$ 91,112,968 Excess (deficiency) of revenues over expenditures \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers In \$ 1,001,606 \$ - Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ (10,352,851) \$ (12,565,472) Total Other Financing Sources (Uses) \$ 502,880 \$ 145,057 Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Adjusted Beginning Fund Balance \$ 26,239,641<	Federal Revenues		-		-	
Expenditures	State Revenues		3,182,146		4,562,805	
Expenditures						
Certificated Salaries \$ 47,501,318 \$ 48,332,210 Classified Salaries \$ 11,049,320 \$ 11,724,538 Employee Benefits \$ 18,460,986 \$ 19,874,670 Books and Supplies \$ 4,035,732 \$ 5,332,156 Services and Other Operating \$ 5,504,347 \$ 5,708,426 Capital Outlay \$ 113,310 \$ 109,297 Other Outgo \$ 846,030 \$ 879,395 Direct Support \$ (886,079) \$ (847,724) Total Expenditures \$ 86,624,964 \$ 91,112,968 Excess (deficiency) of revenues over expenditures \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers In Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ (10,352,851) \$ (12,565,472) Total Other Financing Sources (Uses) \$ (9,536,697) \$ (12,649,759) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 502,880 \$ 145,057 Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Beginning Fund Balance \$ 26,239,641 \$ 26,742,521	Total Revenues	\$	96,664,541	\$	103,907,784	
Classified Salaries \$ 11,049,320 \$ 11,724,538	Expenditures					
Employee Benefits	Certificated Salaries	\$	47,501,318	\$	48,332,210	
Books and Supplies \$ 4,035,732 \$ 5,332,156	Classified Salaries	\$	11,049,320	\$	11,724,538	
Services and Other Operating \$ 5,504,347 \$ 5,708,426 Capital Outlay \$ 113,310 \$ 109,297 Other Outgo \$ 846,030 \$ 879,395 Direct Support \$ (886,079) \$ (847,724) Total Expenditures \$ 86,624,964 \$ 91,112,968 Excess (deficiency) of revenues over expenditures \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses)	Employee Benefits	\$	18,460,986	\$	19,874,670	
Capital Outlay \$ 113,310 \$ 109,297 Other Outgo \$ 846,030 \$ 879,395 Direct Support \$ (886,079) \$ (847,724) Total Expenditures \$ 86,624,964 \$ 91,112,968 Excess (deficiency) of revenues over expenditures \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ (10,352,851) \$ (12,565,472) Total Other Financing Sources (Uses) \$ (9,536,697) \$ (12,649,759) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 502,880 \$ 145,057 Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 502,880 \$ 145,057 Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26	Books and Supplies	\$	4,035,732	\$	5,332,156	
Other Outgo \$ 846,030 \$ 879,395 Direct Support \$ (886,079) \$ (847,724) Total Expenditures \$ 86,624,964 \$ 91,112,968 Excess (deficiency) of revenues over expenditures \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers In \$ 1,001,606 \$ - Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ (10,352,851) \$ (12,565,472) Total Other Financing Sources (Uses) \$ (9,536,697) \$ (12,649,759) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 502,880 \$ 145,057 Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000<	Services and Other Operating	\$	5,504,347	\$	5,708,426	
Direct Support \$ (886,079) \$ (847,724)	Capital Outlay	\$	113,310	\$	109,297	
Excess (deficiency) of revenues over expenditures \$ 86,624,964 \$ 91,112,968	Other Outgo	\$	846,030	\$	879,395	
Excess (deficiency) of revenues over expenditures \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses) Interfund Transfers In \$ 1,001,606 \$ - Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ (10,352,851) \$ (12,565,472) Total Other Financing Sources (Uses) \$ (9,536,697) \$ (12,649,759) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 502,880 \$ 145,057 Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Audit Adjustment \$ - \$ - \$ \$ \$ Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - \$ - \$ - \$ - \$ Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 22,165,744 \$ 22,250,919	Direct Support	\$	(886,079)	\$	(847,724)	
expenditures \$ 10,039,577 \$ 12,794,816 Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Interfund Outperfund Outperfun	Total Expenditures	\$	86,624,964	\$	91,112,968	
Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Interfund Transfers Interfund	Excess (deficiency) of revenues over					
Interfund Transfers In	expenditures	\$	10,039,577	\$	12,794,816	
Interfund Transfers In	Other Financing Sources (Uses)					
Contributions \$ (10,352,851) \$ (12,565,472) Total Other Financing Sources (Uses) \$ (9,536,697) \$ (12,649,759) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 502,880 \$ 145,057 Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 22,165,744 \$ 22,250,919	-	\$	1,001,606	\$	-	
Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (9,536,697) \$ (12,649,759) Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Audit Adjustment \$ 26,239,641 \$ 26,742,521 Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	Interfund Transfers Out	\$	185,452	\$	84,287	
Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 502,880 \$ 145,057 Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Audit Adjustment \$ - \$ - \$ - Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	Contributions	\$	(10,352,851)	\$	(12,565,472)	
Soz,880 Soz,841 Soz,842,521 Soz,842,521 Soz,842,521 Soz,881,578 Soz,841 Soz,842,521 Soz,881,578 Soz,842,521 Soz,842,521 Soz,842,521 Soz,881,578 Soz,842,521 So	Total Other Financing Sources (Uses)	\$	(9,536,697)	\$	(12,649,759)	
Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Audit Adjustment \$ - \$ - \$ - \$ Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - \$ - \$ Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - \$ Unassigned \$ 22,165,744 \$ 22,250,919	* * * * * * * * * * * * * * * * * * *	\$	502,880	\$	145,057	
Audit Adjustment \$ - \$ \$ - \$ Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919					***************************************	
Adjusted Beginning Fund Balance \$ 26,239,641 \$ 26,742,521 Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	Beginning Fund Balance	\$	26,239,641	\$	26,742,521	
Ending Fund Balance \$ 26,742,521 \$ 26,887,578 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	Audit Adjustment	\$	-	\$	-	
Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - Unassigned \$ 22,165,744 \$ 22,250,919	Adjusted Beginning Fund Balance	\$	26,239,641	\$	26,742,521	
Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	Ending Fund Balance	\$	26,742,521	\$	26,887,578	
Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	Components of Ending Fund Balance:					
Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	- · · · · · · · · · · · · · · · · · · ·	\$	50,000	\$	50,000	
Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919		\$	65,681	S	65,681	
Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	•	\$	-	\$	-	
Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919			3,547,667	\$	3,607,549	
Legally Restricted Fund Balance \$ - \$ - Unassigned \$ 22,165,744 \$ 22,250,919	*					
Unassigned \$ 22,165,744 \$ 22,250,919	44.		- -		· ••	
	** -		22,165,744	S	22,250,919	
	Total Ending Fund Balance	\$	26,742,521	\$	26,887,578	

FULLERTON ELEMENTARY SCHOOL DISTRICT RESTRICTED GENERAL FUND 2015-16

	Est	imated Actuals 2014-15	A	dopted Budget 2015-16
Revenues				
LCFF	\$	-	\$	-
Federal Revenues	\$	6,282,231	\$	5,786,174
State Revenues	\$	3,679,225	\$	3,075,112
Other Local Revenues	_\$	8,410,082	\$	7,445,273
Total Revenues	\$	18,371,538	\$	16,306,559
Expenditures				
Certificated Salaries	\$	10,676,720	\$	10,200,544
Classified Salaries	\$	6,622,654	\$	6,872,465
Employee Benefits	\$	5,570,813	\$	5,666,592
Books and Supplies	\$	4,423,388	\$	1,629,569
Services and Other Operating	\$	2,605,679	\$	2,662,362
Capital Outlay	\$	63,944	\$	462,000
Other Outgo	\$	1,013,204	S	1,100,000
Direct Support	\$	468,721	\$	460,844
Total Expenditures	\$	31,445,123	\$	29,054,376
Excess (deficiency) of revenues over				
expenditures	\$	(13,073,585)	\$	(12,747,817)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	-
Interfund Transfers Out	\$	~	\$	~
Contributions	\$	10,352,851	\$	12,565,472
Total Other Financing Sources (Uses)	\$	10,352,851	\$	12,565,472
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	(2,720,734)	\$	(182,345)
Beginning Fund Balance	\$	4,100,734	\$	1,380,000
Audit Adjustment	\$		\$, , , , , , , , , , , , , , , , , , ,
Adjusted Beginning Fund Balance	\$	4,100,734	\$	1,380,000
Ending Fund Balance	\$	1,380,000	\$	1,197,655
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$		8	
Reserve for Stores	<i>S</i>	_	<i>§</i>	_
Reserve for Prepaid Exp	\$	-	<i>§</i> §	-
Reserve for Econ Uncertainties	\$	_	\$ \$	-
Other Assignments	<i>\$</i> \$	-	s S	-
307	\$ \$	1 200 000	\$ \$	1 107 455
Legally Restricted Fund Balance Unassigned	Þ	1,380,000	Φ	1,197,655
Total Ending Fund Balance	\$	1,380,000	\$	1,197,655

FULLERTON ELEMENTARY SCHOOL DISTRICT SUMMARY GENERAL FUND 2015-16

Sevenues		Est	Estimated Actuals 2014-15		Adopted Budget 2015-16	
Federal Revenues \$ 6,282,231 \$ 5,786,174 State Revenues \$ 6,861,371 \$ 7,637,917 Other Local Revenues \$ 8,930,196 \$ 7,934,560 Total Revenues \$ 115,036,079 \$ 120,214,343 Expenditures Certificated Salaries \$ 58,178,038 \$ 58,532,754 Classified Salaries \$ 17,671,974 \$ 18,597,003 Employee Benefits \$ 24,031,799 \$ 25,541,262 Books and Supplies \$ 8,459,120 \$ 6,961,725 Services and Other Operating \$ 8,110,026 \$ 8,370,788 Capital Outlay \$ 177,254 \$ 571,297 Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ (417,358) \$ (386,880) Total Expenditures \$ (18,000,087) \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 185,452 \$ 84,287 Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ 2,216,454 \$ (37,288) Beginning Fund Balance		_		_		
State Revenues \$ 6,861,371 \$ 7,637,917 Other Local Revenues \$ 8,930,196 \$ 7,934,560 Total Revenues \$ 115,036,079 \$ 120,214,343 Expenditures \$ 115,036,079 \$ 120,214,343 Expenditures \$ 58,178,038 \$ 58,532,754 Classified Salaries \$ 17,671,974 \$ 18,597,003 Employee Benefits \$ 24,031,799 \$ 25,541,262 Books and Supplies \$ 8,459,120 \$ 6,961,725 Services and Other Operating \$ 8,110,026 \$ 8,370,788 Capital Outlay \$ 177,254 \$ 571,297 Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ (417,358) \$ (36,880) Total Expenditures \$ (18,070,087) \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 185,452 \$ 84,287 Total Other Financing Sources (Uses) \$ 185,452 \$ 84,287 Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Begi						
Other Local Revenues \$ 8,930,196 \$ 7,934,560 Total Revenues \$ 115,036,079 \$ 120,214,343 Expenditures \$ 58,178,038 \$ 58,532,754 Classified Salaries \$ 17,671,974 \$ 18,597,003 Employee Benefits \$ 24,031,799 \$ 25,541,262 Books and Supplies \$ 8,459,120 \$ 6,961,725 Services and Other Operating \$ 8,110,026 \$ 8,370,788 Capital Outlay \$ 177,254 \$ 571,297 Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ 141,358 \$ (36,880) Total Expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 185,452 \$ 8,48287 Interfund Transfers In Interfund Transfers Out \$ 185,452 \$ 8,22 \$ 8,22 Excess (deficiency) of revenues over expenditures and other sources (Uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521<						
Expenditures						
Expenditures					AWAR TO THE TOTAL THE TOTAL TO THE TOTAL TOT	
Certificated Salaries \$ 58,178,038 \$ 58,532,754 Classified Salaries \$ 17,671,974 \$ 18,597,003 Employee Benefits \$ 24,031,799 \$ 25,541,262 Books and Supplies \$ 8,459,120 \$ 6,961,725 Services and Other Operating \$ 8,110,026 \$ 8,370,788 Capital Outlay \$ 177,254 \$ 571,297 Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ (417,358) \$ (386,880) Total Expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 185,452 \$ 84,287 Contributions \$ - \$ - Total Other Financing Sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 22,17,854 \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,122,521	Total Revenues	<u> </u>	115,036,079	3	120,214,343	
Certificated Salaries \$ 58,178,038 \$ 58,532,754 Classified Salaries \$ 17,671,974 \$ 18,597,003 Employee Benefits \$ 24,031,799 \$ 25,541,262 Books and Supplies \$ 8,459,120 \$ 6,961,725 Services and Other Operating \$ 8,110,026 \$ 8,370,788 Capital Outlay \$ 177,254 \$ 571,297 Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ (417,358) \$ (386,880) Total Expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 185,452 \$ 84,287 Contributions \$ - \$ - Total Other Financing Sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ 22,17,854 \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,122,521	Expenditures					
Classified Salaries \$ 17,671,974 \$ 18,597,003	•	\$	58.178.038	\$	58,532,754	
Employee Benefits \$ 24,031,799 \$ 25,541,262						
Books and Supplies \$ 8,459,120 \$ 6,961,725 Services and Other Operating \$ 8,110,026 \$ 8,370,788 Capital Outlay \$ 177,254 \$ 571,297 Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ (417,358) \$ (386,880) Total Expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ - \$ - Total Other Financing Sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Addit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,085,233 Components of						
Services and Other Operating \$ 8,110,026 \$ 8,370,788 Capital Outlay \$ 177,254 \$ 571,297 Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ (417,358) \$ (386,880) Total Expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers In Interfund Transfers Out \$ 185,452 \$ 44,287 Contributions \$ - \$ - Total Other Financing Sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,085,233 Components of Ending Fund Balance: \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000						
Capital Outlay \$ 177,254 \$ 571,297 Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ (417,358) \$ (386,880) Total Expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers In Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ - \$ - Total Other Financing Sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,122,521 Exercy for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 <td>- •</td> <td></td> <td></td> <td></td> <td></td>	- •					
Other Outgo \$ 1,859,234 \$ 1,979,395 Direct Support \$ (417,358) \$ (386,880) Total Expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers In Interfund Transfers Out Contributions \$ 185,452 \$ 84,287 Contributions \$ - \$ - Total Other Financing Sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,085,233 Components of Ending Fund Balance: \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Prepaid Exp \$ 50,681 \$ 65,681 Reserve for Econ Uncertainties <td< td=""><td>• •</td><td></td><td></td><td></td><td></td></td<>	• •					
Excess (deficiency) of revenues over expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses)		\$,			
Excess (deficiency) of revenues over expenditures \$ 118,070,087 \$ 120,167,344 Excess (deficiency) of revenues over expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) \$ 1,001,606 \$ - Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ - \$ - Contributions \$ 1,001,606 \$ - Excess (deficiency) of revenues over expenditures and other sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Econ Uncertainties \$	•	\$		\$, ,	
expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Interfund Transfers In Interfund Transfers In Interfund Transfers Interfund Transfers Interfund Transfers Interfund Transfers Interfund Transfers Interfund Interf	Total Expenditures	\$		\$		
expenditures \$ (3,034,008) \$ 46,999 Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out Interfund Transfers In Interfund Transfers In Interfund Transfers Interfund Transfers Interfund Transfers Interfund Transfers Interfund Transfers Interfund Interf			2	•	**************************************	
Other Financing Sources (Uses) Interfund Transfers In \$ 1,001,606 \$ - Interfund Transfers Out \$ 185,452 \$ 84,287 Contributions \$ - \$ - Total Other Financing Sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,122,521 Excerve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 <td>• • • • • • • • • • • • • • • • • • • •</td> <td></td> <td></td> <td></td> <td></td>	• • • • • • • • • • • • • • • • • • • •					
Interfund Transfers In	expenditures	\$	(3,034,008)	\$	46,999	
Interfund Transfers In	Other Financing Sources (Uses)					
Interfund Transfers Out		\$	1,001,606	\$	_	
Contributions \$ - \$ - Total Other Financing Sources (Uses) \$ 816,154 \$ (84,287) Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 30,340,375 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429					84,287	
Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Audit Adjustment \$ - \$ - \$ - Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919			, -		_	
expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919			816,154		(84,287)	
expenditures and other sources (uses) \$ (2,217,854) \$ (37,288) Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919						
Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	* · · · · · · · · · · · · · · · · · · ·					
Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	expenditures and other sources (uses)	\$	(2,217,854)	\$	(37,288)	
Audit Adjustment \$ - \$ - Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	David the Paul Delana	¢.	20 240 275	æ	20 122 521	
Adjusted Beginning Fund Balance \$ 30,340,375 \$ 28,122,521 Ending Fund Balance \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919			30,340,373		28,122,321	
Ending Fund Balance \$ 28,122,521 \$ 28,085,233 Components of Ending Fund Balance: \$ 50,000 \$ 50,000 Reserve for Revolving Cash \$ 65,681 \$ 65,681 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919			20 240 275		28 122 521	
Components of Ending Fund Balance: Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919						
Reserve for Revolving Cash \$ 50,000 \$ 50,000 Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ - Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	Ending Fund Datanee		20,122,321	<u> </u>	26,065,255	
Reserve for Stores \$ 65,681 \$ 65,681 Reserve for Prepaid Exp \$ - \$ Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	Components of Ending Fund Balance:					
Reserve for Prepaid Exp \$ - \$ Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	Reserve for Revolving Cash	\$	50,000	\mathcal{S}	50,000	
Reserve for Econ Uncertainties \$ 3,547,667 \$ 3,607,549 Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	Reserve for Stores	\$	65,681	\$	65,681	
Other Assignments \$ 913,429 \$ 913,429 Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	Reserve for Prepaid Exp	\$		\$	-	
Legally Restricted Fund Balance \$ 1,380,000 \$ 1,197,655 Unassigned \$ 22,165,744 \$ 22,250,919	Reserve for Econ Uncertainties	\$	3,547,667	8	3,607,549	
Unassigned \$ 22,165,744 \$ 22,250,919	Other Assignments	s	913,429	\mathcal{S}	913,429	
	Legally Restricted Fund Balance		1,380,000		1,197,655	
Total Ending Fund Balance \$ 28,122,521 \$ 28,085,233	9					
	Total Ending Fund Balance	\$	28,122,521	S	28,085,233	

FULLERTON ELEMENTARY SCHOOL DISTRICT CHILD DEVELOPMENT FUND 2015-16

	Esti	mated Actuals 2014-15	Ad	opted Budget 2015-16
Revenues				
LCFF	\$	-	\$	-
Federal Revenues	\$	72,054	\$	68,250
State Revenues	\$	1,449,025	\$	1,373,649
Other Local Revenues	\$	2,237,234	\$	2,344,802
Total Revenues	\$	3,758,313	\$	3,786,701
Expenditures				
Certificated Salaries	\$	633,172	\$	550,532
Classified Salaries	\$	1,622,798	\$	1,853,995
Employee Benefits	\$	751,971	\$	638,809
Books and Supplies	\$	348,688	\$	354,950
Services and Other Operating	\$	247,762	\$	228,260
Capital Outlay	\$	_	\$	-
Other Outgo	\$		\$	-
Direct Support	\$	167,193	\$	157,255
Total Expenditures	\$	3,771,584	\$	3,783,801
Excess (deficiency) of revenues over				
expenditures	\$	(13,271)	\$	2,900
Other Financing Sources (Uses)				
Interfund Transfers In	\$	***	\$	-
Interfund Transfers Out	\$	**	\$	-
Contributions	\$	-	\$	_
Total Other Financing Sources (Uses)	\$	-	\$	**
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	(13,271)	\$	2,900
Beginning Fund Balance	\$	1,043,975	\$	1,030,704
Audit Adjustment	\$	-	\$	-
Adjusted Beginning Fund Balance	\$	1,043,975	\$	1,030,704
Ending Fund Balance	\$	1,030,704	\$	1,033,604
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$		8	-
Reserve for Stores	\$	_	8	_
Reserve for Prepaid Exp	*		Ÿ	
Reserve for Econ Uncertainties	\$	_	\$	
Other Assignments	\$	1,030,704	\$	1,033,604
Legally Restricted Fund Balance	\$	_,	\$	-,,
Unassigned	\$	-	\$	_
Total Ending Fund Balance	\$	1,030,704	\$	1,033,604
0 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	*-	-,,,,,,,,,		-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,

FULLERTON ELEMENTARY SCHOOL DISTRICT CAFETERIA FUND 2015-16

	Estimated Actuals 2014-15		Adopted Budget 2015-16	
Revenues				
LCFF	\$	-	\$	Me
Federal Revenues	\$	4,297,308	\$	4,415,360
State Revenues	\$	256,298	\$	251,535
Other Local Revenues	\$	1,144,337	\$	1,200,443
Total Revenues	\$	5,697,943	\$	5,867,338
Expenditures				
Certificated Salaries	\$	-	\$	_
Classified Salaries	\$	1,849,994	\$	1,896,957
Employee Benefits	\$	745,287	\$	788,074
Books and Supplies	\$	2,700,304	\$	2,732,984
Services and Other Operating	\$	150,349	\$	169,572
Capital Outlay	\$	45,500	\$	82,000
Other Outgo	\$		\$	-
Direct Support	\$	250,165	\$	229,625
Total Expenditures	\$	5,741,599	\$	5,899,212
Excess (deficiency) of revenues over				
expenditures	\$	(43,656)	\$	(31,874)
Other Financing Sources (Uses)				
Interfund Transfers In	\$		\$	-
Interfund Transfers Out	\$		\$	_
Contributions	\$		\$	_
Total Other Financing Sources (Uses)	\$	-	\$	<u></u>
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	(43,656)	\$	(31,874)
Beginning Fund Balance	\$	2,068,285	\$	2,024,629
Audit Adjustment	\$	· -	\$	
Adjusted Beginning Fund Balance	\$	2,068,285	\$	2,024,629
Ending Fund Balance	\$	2,024,629	\$	1,992,755
Components of Ending Fund Balance:				
Reserve for Revolving Cash	S		8	
Reserve for Stores	\$	~	<i>§</i>	-
Reserve for Prepaid Exp	\$ \$	-	<i>\$</i>	~
Reserve for Econ Uncertainties		_		-
Other Assignments	\$ \$	- 2,024,629	S	- 1 002 755
Legally Restricted Fund Balance	\$ \$	2,024,029	S S	1,992,755
Unassigned	<i>\$</i> \$	***	s \$	-
Total Ending Fund Balance	\$	2,024,629	\$	1,992,755
Total Enaing Fund Datance	<i>Φ</i>	2,024,029	D.	1,992,/33

FULLERTON ELEMENTARY SCHOOL DISTRICT DEFERRED MAINTENANCE FUND 2015-16

Revenues LCFF Federal Revenues State Revenues Other Local Revenues Total Revenues Sexpenditures Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures Excess (deficiency) of revenues over	40	5,000 5,000 - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,000 5,000 5,000
Federal Revenues State Revenues Other Local Revenues State Revenue	40	- - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	5,000 - - 84,000 339,000 - -
State Revenues Other Local Revenues State Rev	40	- - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$	5,000 - - 84,000 339,000 - -
Other Local Revenues Total Revenues Expenditures Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures \$ \$	40	- - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$ \$	5,000 - - 84,000 339,000 - -
Expenditures Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures \$ \$	40	- - - - - - - - - - - - - - - - - - -	\$ \$ \$ \$ \$ \$ \$ \$	5,000 - - 84,000 339,000 - -
Expenditures Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support Total Expenditures \$ \$ \$	6 33 40	- - 57,190 - 6,900 - - - - - - - -	\$ \$ \$ \$ \$ \$	- - 84,000 339,000 - - -
Certificated Salaries \$ Classified Salaries \$ Employee Benefits \$ Books and Supplies \$ Services and Other Operating \$ Capital Outlay \$ Other Outgo \$ Direct Support \$ Total Expenditures \$	40	- - - - - 04,090	\$ \$ \$ \$ \$	339,000
Classified Salaries \$ Employee Benefits \$ Books and Supplies \$ Services and Other Operating \$ Capital Outlay \$ Other Outgo \$ Direct Support \$ Total Expenditures \$	40	- - - - - 04,090	\$ \$ \$ \$ \$	339,000
Employee Benefits \$ Books and Supplies \$ Services and Other Operating \$ Capital Outlay \$ Other Outgo \$ Direct Support \$ Total Expenditures \$	40	- - - - - 04,090	\$ \$ \$ \$ \$	339,000
Books and Supplies \$ Services and Other Operating \$ Capital Outlay \$ Other Outgo \$ Direct Support \$ Total Expenditures \$	40	- - - - - 04,090	\$ \$ \$ \$	339,000
Services and Other Operating Capital Outlay Street Outgo Direct Support Total Expenditures \$ \$ \$	40	- - - - - 04,090	\$ \$ \$	339,000
Capital Outlay \$ Other Outgo \$ Direct Support \$ Total Expenditures \$	40	- - - 04,090	\$ \$ \$	- - -
Other Outgo \$ Direct Support \$ Total Expenditures \$			\$ \$	423,000
Direct Support \$ Total Expenditures \$			\$ \$	423,000
Direct Support \$ Total Expenditures \$			\$	423,000
Total Expenditures \$				423,000
Evense (deficiency) of revenues over	(39	10 000)		
LACESS FUCILIENCY FOR FOVERINGS (IVE)	(39	0 000		
expenditures \$		7,090)	\$	(418,000)
Other Financing Sources (Uses)				
Interfund Transfers In \$			\$	_
Interfund Transfers Out \$		_	\$	_
Contributions \$		_	\$	_
Total Other Financing Sources (Uses)		<u></u>	\$	_
Excess (deficiency) of revenues over expenditures and other sources (uses)	(39	9,090)	\$	(418,000)
Pacing of Fund Palance	1 60	5 154	Œ.	1 206 064
Beginning Fund Balance \$	1,00	5,154	\$	1,206,064
Adjusted Paginning Fund Palance	1.60	E 1 E 4	\$	1 200 004
Adjusted Beginning Fund Balance \$ Ending Fund Balance \$		5,154	\$	1,206,064
Ending Fund Balance	1,40	6,064	\$	788,064
Components of Ending Fund Balance:				
Reserve for Revolving Cash \$		-	\$	-
Reserve for Stores \$		-	\$	-
Reserve for Prepaid Exp		,		
Reserve for Econ Uncertainties \$		**	\$	-
Other Assignments \$	1,20	6,064	\$	788,064
Legally Restricted Fund Balance \$		-	\$	· •
Unassigned \$		-	\$	-
Total Ending Fund Balance \$	1.20	6,064	\$	788,064

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND - OTHER THAN CAPITAL OUTLAY 2015-16

		mated Actuals 2014-15		ed Budget 15-16
Revenues				
LCFF	\$	•	\$	-
Federal Revenues	\$	-	\$	~
State Revenues	\$	-	\$	-
Other Local Revenues	\$		\$	-
Total Revenues	\$	u i	\$	_
Expenditures				
Certificated Salaries	\$	-	\$	-
Classified Salaries	\$	-	\$	-
Employee Benefits	\$	Na.	\$	-
Books and Supplies	\$	***	\$	-
Services and Other Operating	\$	-	\$	-
Capital Outlay	\$	-	\$	_
Other Outgo	\$	-	\$	
Direct Support	\$	***	\$	_
Total Expenditures	\$	w	\$	-
Excess (deficiency) of revenues over				
expenditures	\$	-	\$	-
Other Financing Sources (Uses)				
Interfund Transfers In	\$		\$	
Interfund Transfers Out	\$	874,842	\$	-
Contributions	\$ \$	0/4,042	\$	_
Total Other Financing Sources (Uses)	\$	(874,842)	\$	~
((0.1,0.2)		
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	(874,842)	\$	-
Beginning Fund Balance	\$	874,842	\$	-
Audit Adjustment	\$	-	\$	-
Adjusted Beginning Fund Balance	\$	874,842	\$	-
Ending Fund Balance	\$		\$	-
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	-	\$	-
Reserve for Stores	\$	-	\$	-
Reserve for Prepaid Exp				
Reserve for Econ Uncertainties	\$	-	\$	
Other Assignments	\$	-	S	_
Legally Restricted Fund Balance	\$	-	\$	_
Unassigned	\$	-	\$	_
Total Ending Fund Balance	\$	_	S	-
2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			***************************************	

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND- POST EMPLOYMENT BENEFITS 2015-16

		nated Actuals 2014-15	-	ed Budget 15-16
Revenues				
LCFF	\$	-	\$	-
Federal Revenues	\$	·we	\$	-
State Revenues	\$	-	\$	***
Other Local Revenues	\$		\$	-
Total Revenues	\$	-	\$	_
Expenditures				
Certificated Salaries	\$	· wa-	\$	_
Classified Salaries	\$		\$	-
Employee Benefits	\$	n-	\$	_
Books and Supplies	\$	_	\$	_
Services and Other Operating	\$	160	\$	_
Capital Outlay	\$	_	\$	
Other Outgo	\$	_	\$	_
Direct Support	\$	_	\$	-
Total Expenditures	<u>\$</u>	_	\$	_
Notal Expellentates	Ψ		Ψ	
Excess (deficiency) of revenues over				
expenditures	\$	-	\$	••
Other Financing Sources (Uses)				
Interfund Transfers In	\$	_	\$	_
Interfund Transfers Out	\$	126,764	\$	_
Contributions	\$.20,701	\$	_
Total Other Financing Sources (Uses)	\$	(126,764)	\$	_
Excess (deficiency) of revenues over	¢۲	(126.764)	ጦ	
expenditures and other sources (uses)	\$	(126,764)	\$	MAN- Side vil deleteration in the contract of
Beginning Fund Balance	\$	126,764	\$	
Audit Adjustment	\$	_	\$	_
Adjusted Beginning Fund Balance	\$	126,764	\$	
Ending Fund Balance	\$	-	\$	-
Components of Ending Fund Balance:				
Reserve for Revolving Cash	S		S	
Reserve for Stores	\$	-	<i>§</i>	~
Reserve for Stores Reserve for Prepaid Exp	Φ	-	Φ	-
	\$		©.	
Reserve for Econ Uncertainties		-	S	-
Other Assignments	\$	-	S	-
Legally Restricted Fund Balance	\$	***	\$	-
Unassigned	\$		\$	-
Total Ending Fund Balance	8	**	8	

FULLERTON ELEMENTARY SCHOOL DISTRICT BUILDING FUND 2015-16

Revenues \$ - \$ LCFF \$ - \$ Federal Revenues \$ - \$ Other Local Revenues \$ 2,640 \$ Total Revenues \$ 2,640 \$ Expenditures \$ 2,640 \$ Catificated Salaries \$ - \$ Classified Salaries \$ - \$ Employee Benefits \$ - \$ Books and Supplies \$ - \$ Services and Other Operating \$ - \$ Capital Outlay \$ - \$ Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$ Other Sources \$ - \$	4,000 4,000
Federal Revenues State Revenues Other Local Revenues State Revenue	
State Revenues Other Local Revenues S Cettificated Salaries Certificated Salaries S Classified Salaries S Employee Benefits Books and Supplies Services and Other Operating Capital Outlay Other Outgo Direct Support S Total Expenditures Excess (deficiency) of revenues over expenditures Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out S 2,640 S - \$ 2,640 S - \$ 2,640 S - \$ 2,640 S - \$ 2,640 S - \$ (343,103) S - \$ 185,452 S Interfund Transfers Out S - \$ 185,452 S	
Other Local Revenues \$ 2,640 \$ Total Revenues \$ 2,640 \$ Expenditures Certificated Salaries \$ - \$ Classified Salaries \$ - \$ Employee Benefits \$ - \$ Books and Supplies \$ - \$ Services and Other Operating \$ - \$ Capital Outlay \$ - \$ Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	
Total Revenues \$ 2,640 \$ Expenditures Certificated Salaries \$ - \$ Classified Salaries \$ - \$ Employee Benefits \$ - \$ Books and Supplies \$ - \$ Services and Other Operating \$ - \$ Capital Outlay \$ - \$ Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	
Expenditures Certificated Salaries S - \$ Classified Salaries Employee Benefits S - \$ Books and Supplies Services and Other Operating Capital Outlay Other Outgo S 345,743 Direct Support S - \$ Total Expenditures S 345,743 S Excess (deficiency) of revenues over expenditures S (343,103) S Other Financing Sources (Uses) Interfund Transfers In Interfund Transfers Out S - \$	4,000
Certificated Salaries \$ - \$ Classified Salaries \$ - \$ Employee Benefits \$ - \$ Books and Supplies \$ - \$ Services and Other Operating \$ - \$ Capital Outlay \$ - \$ Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	
Classified Salaries \$ - \$ Employee Benefits \$ - \$ Books and Supplies \$ - \$ Services and Other Operating \$ - \$ Capital Outlay \$ - \$ Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	
Employee Benefits \$ - \$ Books and Supplies \$ - \$ Services and Other Operating \$ - \$ Capital Outlay \$ - \$ Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	-
Books and Supplies \$ - \$ Services and Other Operating \$ - \$ Capital Outlay \$ - \$ Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	_
Services and Other Operating \$ - \$ Capital Outlay \$ - \$ Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	-
Capital Outlay Other Outgo S Other Outgo S Direct Support S Total Expenditures S S S S S S S S S S S S S S S S S S S	-
Other Outgo \$ 345,743 \$ Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	-
Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	-
Direct Support \$ - \$ Total Expenditures \$ 345,743 \$ Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	210,130
Excess (deficiency) of revenues over expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	-
expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	210,130
expenditures \$ (343,103) \$ Other Financing Sources (Uses) Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	
Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	(206,130)
Interfund Transfers In \$ 185,452 \$ Interfund Transfers Out \$ - \$	
Interfund Transfers Out \$ - \$	84,287
	,
Other Sources 5 - 5	_
Total Other Financing Sources (Uses) \$ 185,452 \$	84,287
Excess (deficiency) of revenues over expenditures and other sources (uses) \$ (157,651) \$	(121,843)
Beginning Fund Balance \$ 1,492,285 \$	1,334,634
Audit Adjustment \$ - \$	
Adjusted Beginning Fund Balance \$ 1,492,285 \$	1,334,634
Ending Fund Balance \$ 1,334,634 \$	1,212,791
Components of Ending Fund Balance:	
Reserve for Revolving Cash \$ - \$	_
Reserve for Stores \$ - \$	-
Reserve for Prepaid Exp	
Reserve for Econ Uncertainties \$ - \$	-
Other Assignments \$ 1,334,634 \$	1,212,791
Legally Restricted Fund Balance \$ - \$	1,22,171
Unassigned \$ - \$	*, ** * **, * / / *
Total Ending Fund Balance \$ 1,334,634 \$	-

FULLERTON ELEMENTARY SCHOOL DISTRICT CAPITAL FACILITIES FUND 2015-16

	Esti	mated Actuals 2014-15	Ad	opted Budget 2015-16
Revenues				
LCFF	\$	-	\$	-
Federal Revenues	\$	No.	\$	-
State Revenues	\$	-	\$	-
Other Local Revenues	\$	1,407,600	\$	106,000
Total Revenues	\$	1,407,600	\$	106,000
Expenditures				
Certificated Salaries	\$	***	\$	-
Classified Salaries	\$	~	\$	_
Employee Benefits	\$	_	\$	_
Books and Supplies	\$	16,400	\$	-
Services and Other Operating	\$	198,482	\$	112,302
Capital Outlay	\$	158,000	\$	575,000
Other Outgo	\$	31,461	\$	31,461
Direct Support	\$	31,401	\$	31,401
Total Expenditures	\$	404,343	\$	719 762
Total Experiences	Φ	404,343	<u> </u>	718,763
Excess (deficiency) of revenues over				
expenditures	\$	1,003,257	\$	(612,763)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	_
Interfund Transfers Out	\$	_	\$	***
Contributions	\$	<u></u>	\$	_
Total Other Financing Sources (Uses)	\$		\$	-
Excess (deficiency) of revenues over	T.	1 002 257	er.	(612.763)
expenditures and other sources (uses)	\$	1,003,257	\$	(612,763)
Beginning Fund Balance	\$	2,555,839	\$	3,559,096
Audit Adjustment	\$		\$	_
Adjusted Beginning Fund Balance	\$	2,555,839	\$	3,559,096
Ending Fund Balance	\$	3,559,096	\$	2,946,333
Components of Ending Fund Balance:				
Reserve for Revolving Cash	S		\$	
Reserve for Stores	\$	**	\$ \$	-
Reserve for Stores Reserve for Prepaid Exp	Ð	-	φ	•
·	er e		e	
Reserve for Econ Uncertainties	\$	2 550 007	\$	2 0 4 6 2 2 2
Other Assignments	\$	3,559,096	\$	2,946,333
Legally Restricted Fund Balance	\$	-	\$	
Unassigned	<u>\$</u>	-	\$	
Total Ending Fund Balance	8	3,559,096	\$	2,946,333

FULLERTON ELEMENTARY SCHOOL DISTRICT SPECIAL RESERVE FUND- CAPITAL OUTLAY PROJECTS 2015-16

	Esti	mated Actuals 2014-15	Ad	opted Budget 2015-16
Revenues				
LCFF	\$	-	\$	-
Federal Revenues	\$	-	\$	-
State Revenues	\$	-	\$	-
Other Local Revenues	\$	234,000	\$	304,000
Total Revenues	\$	234,000	\$	304,000
Expenditures				
Certificated Salaries	\$		\$	_
Classified Salaries	\$		\$	-
Employee Benefits	\$	**	\$	_
Books and Supplies	\$	180,000	\$	_
Services and Other Operating	\$	54,400	\$	114,400
Capital Outlay	\$	455,000	\$	400,000
Other Outgo	\$	455,000	\$	400,000
Direct Support	\$	-	\$	_
Total Expenditures	\$	690 400	\$	514.400
Total Experiences	, <u>D</u>	689,400	<u> </u>	514,400
Excess (deficiency) of revenues over				
expenditures	\$	(455,400)	\$	(210,400)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	_
Interfund Transfers Out	\$	_	\$	-
Contributions	\$	_	\$	_
Total Other Financing Sources (Uses)	\$		\$	-
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	(455,400)	\$	(210,400)
Beginning Fund Balance	\$	1,879,229	\$	1,423,829
Audit Adjustment	\$	1,017,220	\$	1,423,027
Adjusted Beginning Fund Balance	\$	1,879,229	\$ \$	1,423,829
Ending Fund Balance	\$	1,423,829	\$	1,423,829
Liding Fund Balance	D	1,423,029	<u> </u>	1,213,429
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	-	\$	-
Reserve for Stores	\$	ya.	\$	A44
Reserve for Prepaid Exp				
Reserve for Econ Uncertainties	\$	-	\$	-
Other Assignments	\$	1,423,829	\$	1,213,429
Legally Restricted Fund Balance	\$	-	\$	_
Unassigned	$\mathcal S$	-	\$	

FULLERTON ELEMENTARY SCHOOL DISTRICT CAPITAL PROJECTS FUND-BLENDED COMPONENTS 2015-16

	Esti	mated Actuals 2014-15		opted Budget 2015-16
Revenues				
LCFF	\$	-	\$	
Federal Revenues	\$	***	\$	-
State Revenues	\$	-	\$	~
Other Local Revenues	\$	1,498,085	\$	857,689
Total Revenues	\$	1,498,085	\$	857,689
Expenditures				
Certificated Salaries	\$	-	\$	-
Classified Salaries	\$	_	\$	
Employee Benefits	\$	_	\$	-
Books and Supplies	\$	_	\$	_
Services and Other Operating	\$	117,853	\$	131,383
Capital Outlay	\$	-	\$. D 130 GD
Other Outgo	\$	612,183	\$	632,984
Direct Support	\$	O 12m, 100	\$	-
Total Expenditures	\$	730,036	\$	764,367
Total Experiences	Ψ	730,030	Ψ	704,307
Excess (deficiency) of revenues over				
expenditures	\$	768,049	\$	93,322
Other Financing Sources (Uses)				
Interfund Transfers In	\$	_	\$	_
Interfund Transfers Out	\$	_	\$	_
Other Uses	\$	755,421	\$	757,217
Total Other Financing Sources (Uses)	\$	(755,421)	\$	(757,217)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	12,628	\$	(663,895)
	·			(/
Beginning Fund Balance	\$	782,975	\$	795,603
Audit Adjustment	\$	-	\$	-
Adjusted Beginning Fund Balance	\$	782,975	\$	795,603
Ending Fund Balance	\$	795,603	\$	131,708
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$		Q.	
Reserve for Stores	<i>s</i> \$	-	\$ \$	~
v.	ð	-	Þ	**
Reserve for Prepaid Exp	ø		e	
Reserve for Econ Uncertainties	\$	-	\$	-
Other Assignments	\$	200.000	\$	-
Legally Restricted Fund Balance	\$	795,603	\$	131,708
Unassigned	\$		\$	
Total Ending Fund Balance	S	795,603	S	131,708

FULLERTON ELEMENTARY SCHOOL DISTRICT BOND INTEREST AND REDEMPTION FUND 2015-16

	Esti	mated Actuals 2014-15	Ad	opted Budget 2015-16
Revenues				
LCFF	\$	-	\$	-
Federal Revenues	\$	-	\$	~
State Revenues	\$	-	\$	-
Other Local Revenues	\$	3,396,356	\$	3,786,865
Total Revenues	\$	3,396,356	\$	3,786,865
Expenditures				
Certificated Salaries	\$	-	\$	
Classified Salaries	\$	_	\$	-
Employee Benefits	\$	84	\$	-
Books and Supplies	\$	-	\$	_
Services and Other Operating	\$	_	\$	_
Capital Outlay	\$	_	\$	_
Other Outgo	\$	3,393,632	\$	3,668,632
Direct Support	\$	5,575,052	\$	5,000,052
Total Expenditures	\$ \$	3,393,632	\$	3,668,632
Total Expenditures	Φ	3,393,032	Ф	3,008,032
Excess (deficiency) of revenues over				
expenditures	\$	2,724	\$	118,233
Other Financing Sources (Uses)				
Interfund Transfers In	\$	•••	\$	_
Interfund Transfers Out	\$	_	\$	~
Other Sources	\$	_	\$	_
Total Other Financing Sources (Uses)	\$	_	\$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$	2,724	\$	118,233
				,
Beginning Fund Balance	\$	2,922,018	\$	2,924,742
Other Restatements	\$	-	\$	-
Adjusted Beginning Fund Balance	\$	2,922,018	\$	2,924,742
Ending Fund Balance	\$	2,924,742	\$	3,042,975
Components of Ending Fund Balance:				
Reserve for Revolving Cash	\$	_	\$	-
Reserve for Stores	\$		\$	-
Reserve for Prepaid Exp	Ψ,		W/	
Reserve for Econ Uncertainties	S		S	
Other Assignments	<i>s</i> \$	-	ь \$	-
N _C P		- 2 02 4 7 42		- 2 0 41 075
Legally Restricted Fund Balance	\$	2,924,742	S	3,042,975
Unassigned	\$	2 02 / 2 / 2	\$	1 0 / 0 0 0 0
Total Ending Fund Balance	\$	2,924,742	\$	3,042,975

FULLERTON ELEMENTARY SCHOOL DISTRICT SELF INSURANCE FUND 2015-16

Estimated Actuals 2014-15		Adopted Budget 2015-16		
Revenues				
LCFF	\$		\$	-
Federal Revenues	\$	-	\$	-
State Revenues	\$	-	\$	-
Other Local Revenues	\$	1,508,960	\$	1,707,200
Total Revenues	\$	1,508,960	\$	1,707,200
Expenditures				
Certificated Salaries	\$	-	\$	_
Classified Salaries	\$	137,370	\$	136,902
Employee Benefits	\$	58,137	\$	68,349
Books and Supplies	\$	212,618	\$	129,557
Services and Other Operating	\$	1,465,334	\$	1,543,700
Capital Outlay	\$, , , , , , , , , , , , , , , , , , ,	\$	-
Other Outgo	\$	-	\$	_
Direct Support	\$	_	\$	-
Total Expenditures	\$	1,873,459	\$	1,878,508
·	Ψ	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		.,5,5,5,5
Excess (deficiency) of revenues over				
expenditures	\$	(364,499)	\$	(171,308)
Other Financing Sources (Uses)				
Interfund Transfers In	\$	-	\$	•
Interfund Transfers Out	\$	-	\$	-
Contributions	\$	_	\$	_
Total Other Financing Sources (Uses)	\$		\$	_
Excess (deficiency) of revenues over				
expenditures and other sources (uses)	\$	(364,499)	\$	(171,308)
Beginning Net Position	\$	1,301,694	\$	937,195
Audit Adjustment	\$		\$	-
Adjusted Beginning Net Position	\$	1,301,694	\$	937,195
Ending Net Position	\$	937,195	\$	765,887
Components of Ending Net Position:				
Reserve for Revolving Cash	\$	_	S	_
Reserve for Revolving Cash Reserve for Stores	\$ \$	_	\$	_
Reserve for Stores Reserve for Prepaid Exp	Ð	-	ψ	_
Reserve for Frepaid Exp Reserve for Econ Uncertainties	\$		S	
		-	s S	-
Other Assignments	\$	_		-
Legally Restricted Net Position	\$	027.105	S	7/5 007
Unrestricted Net Position	\$	937,195	\$	765,887
Total Ending Net Position	\$	937,195	\$	765,887

	G = General Ledger Data; S = Supplemental Data		
Form	Description	Data Supp 2014-15 Estimated Actuals	lied For: 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		
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	G	
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
43 51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units	G	G
53	Tax Override Fund		
56	Debt Service Fund		<u> </u>
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	G	G
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)		
Α	Average Daily Attendance	\$	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	G	
CEB	Current Expense Formula/Minimum Classroom Comp Budget		G
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

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G = General Ledger Data; S = Supplemental Data

		Data Supp	lied For:
Form	Description	2014-15 Estimated Actuals	2015-16 Budget
NCMOE	No Child Left Behind Maintenance of Effort	G	
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

	INUAL BUDGET REPORT: ly 1, 2015 Budget Adoption							
	Insert "X" in applicable boxes:							
X								
X	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: Fullerton School District Business Office Date: June 05, 2015 Adoption Date: June 23, 2015 Place: Fullerton School District Date: June 09, 2015 Time: 05:30 PM							
	Signed:							
	Clerk/Secretary of the Governing Board (Original signature required)							
	Contact person for additional information on the budget reports:							
	Name: Susan Cross Hume Telephone: (714) 447-7412							
	Title: Asst. Superintendent Business Services E-mail: susan_hume@fullertonsd.org							

Criteria and Standards Review Summary

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

				Not
CRITER	IA AND STANDARDS		Met	Met
Y-w-	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.	Х	

July 1 Budget FINANCIAL REPORTS 2015-16 Budget School District Certification

RITER	IA AND STANDARDS (conti	nued)	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.	Х	
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.	Х	
4	Local Control Funding Formula (LCFF)	Projected change in LCFF is within the standard for the budget and two subsequent fiscal years.	Х	and a special property of the second
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.		х
6а	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.		Х
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.	х	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	х	
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.	х	
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	

	MENTAL 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?	х	
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?	х	
S 3	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	of an a A A demonstrate of the control of the contr
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?	TO DESCRIPTION OF THE PARTY OF	X

July 1 Budget FINANCIAL REPORTS 2015-16 Budget School District Certification

JPPLE!	MENTAL INFORMATION (con		No	Yes				
S6	Long-term Commitments	ommitments Does the district have long-term (multiyear) commitments or debt agreements?						
and or consideration of		 If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2014-15) annual payment? 	х					
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		Х				
		If yes, are they lifetime benefits?	X	· · · · · · · · · · · · · · · · · · ·				
		 If yes, do benefits continue beyond age 65? 	Х					
		 If yes, are benefits funded by pay-as-you-go? 		Х				
S7b	Other Self-insurance Benefits	Does the district provide other self-insurance benefits (e.g., workers' compensation)?		Х				
S8	Status of Labor	Are salary and benefit negotiations still open for:						
	Agreements	Certificated? (Section S8A, Line 1)		X				
		Classified? (Section S8B, Line 1)		Х				
		 Management/supervisor/confidential? (Section S8C, Line 1) 		Х				
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? 		Х				
-		 Approval date for adoption of the LCAP or approval of an update to the LCAP: 	Jun 23	3, 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?		Х				

JUHIL	DNAL 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?		х
A3	Declining Enrollment	Is enrollment decreasing in both the prior fiscal year and budget year?	х	A STATE OF THE STA
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?	Х	
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	

	ONAL FISCAL INDICATORS (co		No_	Yes
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	Х	
Α7	Independent Financial System	Is the district's financial system independent from the county office system?	Х	
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?	Х	

Fullerton Elementary Orange County

July 1 Budget 2015-16 Budget Workers' Compensation Certification

30 66506 0000000 Form CC

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ANN	IUAL CERTIFICATION REGARDING SELF-INSURED WORK	ERS' COMPENSATION	CLAIMS
insul to th gove	suant to EC Section 42141, if a school district, either individually red for workers' compensation claims, the superintendent of the governing board of the school district regarding the estimated erning board annually shall certify to the county superintendent ded to reserve in its budget for the cost of those claims.	e school district annuall d accrued but unfunded	y shall provide information cost of those claims. The
To th	ne County Superintendent of Schools:		
(<u>X</u>)	Our district is self-insured for workers' compensation claims a Section 42141(a):	s defined in Education (Code
	Total liabilities actuarially determined:	\$	2,025,142.00
	Less: Amount of total liabilities reserved in budget:	\$	
	Estimated accrued but unfunded liabilities:	\$	2,025,142.00
()	This school district is self-insured for workers' compensation of through a JPA, and offers the following information:	claims	
()	This school district is not self-insured for workers' compensati	on claims.	
Signed		Date of Meeting: Ju	ın 09. 2015
3	Clerk/Secretary of the Governing Board (Orlginal signature required)		
** to an accordant Act of Market Accordant	For additional information on this certification, please contact:		
Name:	Susan Cross Hume		
Title:	Asst. Superintendent Business Services		
Telephone:	(714) 447-7412		
E-mail:	susan_hume@fullertonsd.org		

Orange Oddany			Expen	ditures by Object					
			2014	-15 Estimated Actua	ls	2015-16 Budget			
Description Re		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					L. Company				
1) LCFF Sources	80	010-8099	92,962,281.00	0.00	92,962,281.00	98,855,692.00	0.00	98,855,692.00	6.39
2) Federal Revenue	81	100-8299	0.00	6,282,231.00	6,282,231.00	0.00	5,786,174.00	5,786,174.00	-7.99
3) Other State Revenue	83	300-8599	3,182,146.00	3,679,225.00	6,861,371.00	4,562,805.00	3,075,112.00	7,637,917.00	11.39
4) Other Local Revenue	86	600-8799	520,114.00	8,410,082.00	8,930,196.00	489,287.00	7,445,273.00	7,934,560.00	-11.19
5) TOTAL, REVENUES			96,664,541,00	18,371,538.00	115,036,079.00	103,907,784.00	16,306,559.00	120,214,343.00	4.59
B. EXPENDITURES									
1) Certificated Salaries	10	000-1999	47,501,318.00	10,676,720.00	58,178,038.00	48,332,210.00	10,200,544.00	58,532,754.00	0.69
2) Classified Salaries	20	000-2999	11,049,320.00	6,622,654.00	17,671,974.00	11,724,538.00	6,872,465.00	18,597,003.00	5.27
3) Employee Benefits	30	000-3999	18,460,986.00	5,570,813.00	24,031,799.00	19,874,670.00	5,666,592.00	25,541,262.00	6.39
4) Books and Supplies	40	000-4999	4,035,732.00	4,423,388.00	8,459,120.00	5,332,156.00	1,629,569.00	6,961,725.00	-17.79
5) Services and Other Operating Expenditures	50	000-5999	5,504,347.00	2,605,679.00	8,110,026.00	5,708,426.00	2,662,362.00	8,370,788.00	3.29
6) Capital Outlay	60	000-6999	113,310.00	63,944.00	177,254.00	109,297.00	462,000.00	571,297.00	222.39
Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	846,030.00	1,013,204.00	1,859,234.00	879,395.00	1,100,000.00	1,979,395.00	6.55
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	(886,079.00)	468,721.00	(417,358.00)	(847,724.00)	460,844.00	(386,880.00)	-7.3
9) TOTAL, EXPENDITURES			86,624,964.00	31,445,123.00	118,070,087.00	91,112,968.00	29,054,376.00	120,167,344.00	1.89
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,039,577.00	(13,073,585.00)	(3,034,008.00)	12,794,816,00	(12,747,817.00)	46,999.00	-101.59
D. OTHER FINANCING SOURCES/USES									
Interfund Transfers a) Transfers in	89	900-8929	1,001,606.00	0.00	1,001,606.00	0.00	0.00	0.00	-100.0
b) Transfers Out	7€	600-7629	185,452.00	0.00	185,452.00	84,287.00	0.00	84,287.00	-54.6
Other Sources/Uses a) Sources	89	930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Uses	76	630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions	89	980-8999	(10,352,851.00)	10,352,851.00	0.00	(12,565,472.00)	12,565,472.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,536,697.00)	10,352,851.00	816,154.00	(12,649,759.00)	12,565,472.00	(84,287.00)	-110.3

Crange County				ditures by Object					1 01111 0
			2014	-15 Estimated Actua	ais		2015-16 Budget		
Description		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (É)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			502,880,00	(2,720,734.00)	(2,217,854.00)	145,057.00	(182,345.00)	(37,288.00)	-98.3%
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	26,239,641.00	4,100,734.00	30,340,375.00	26,742,521.00	1,380,000.00	28,122,521.00	-7.3%
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)			26,239,641.00	4,100,734.00	30,340,375.00	26,742,521.00	1,380,000.00	28,122,521.00	-7.3%
d) Other Restatements		9795	0.00	. 0.00	0,00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,239,641.00	4,100,734.00	30,340,375.00	26,742,521.00	1,380,000.00	28,122,521.00	-7.3%
2) Ending Balance, June 30 (E + F1e)			26,742,521.00	1,380.000.00	28,122,521.00	26,887,578.00	1,197.655.00	28,085,233.00	-0.1%
Components of Ending Fund Balance a) Nonspendable								,	
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.09
Stores		9712	65,681.00	0.00	65,681.00	65,681.00	0.00	65,681.00	0.09
Prepaid Expenditures		9713 9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	1,380,000.00	1,380,000.00	0.00	1,197,655.00	3	-13.29
b) Restricted c) Committed		9/40	Ų.0G	1,500,000,001	1,300,000,00		1,197,000,00	1,197,000.00	-10.27
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned				!				-	
Other Assignments Instructional Materials K-8 380 Instructional Materials K-9 380	0000 0000	9780 9780 9780	913,429.00	0.00	913,429.00	913,429.00 913,429.00	0.00	913,429.00 913,429.00	0.0%
e) Unassigned/unappropriated	5025	0,00						1	
Reserve for Economic Uncertainties		9789	3,547,667.00	0.00	3,547,667.00	3,607,549.00	0.00	3,607,549.00	1.79
Unassigned/Unappropriated Amount		9790	22,165,744.00	0.00	22,165,744.00	22,250,919.00	0.00	22,250,919.00	0.49

			Exper	nditures by Object					
			201	4-15 Estimated Actua	is		2015-16 Budget		1
Description Re	source Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col, D + E (F)	% Diff Column C & F
G. ASSETS									
Cash a) in County Treasury		9110	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Trea	asury	9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	0.00	0.00	0.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	0.00	0.00	0.00				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			0.00	0.00	0.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources		9490	0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable		9500	0.00	0.00	0.00				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00	0.00	0.00				

			Exper	iditures by Object					
			2014	l-15 Estimated Actual	s		2015-16 Budget		
)i-si	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
escription CFF SOURCES	Resource Codes	Codes	<u> </u>		(0)	(147)		······································	0,41
ar Journe				ļ					
Principal Apportionment State Aid - Current Year		8011	40.983,414.00	0.00	40,983,414.00	46,563,315.00	0.00	46,563,315.00	13.6
Education Protection Account State Aid - Current	Year	8012	15,249,787.00	0.00	15,249,787.00	15,565,700.00	0.00	15,565,700.00	2.1
State Ald - Prior Years		8019	2,403.00	00.0	2,403.00	0.00	0.00	0.00	-100.01
Tax Relief Subventions							ļ		
Homeowners' Exemptions		8021	227,513.00	0.00	227,513.00	227,513.00	0.00	227,513.00	0.0
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	8.00	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	31,534,482.00	0.00	31,534,482.00	31,534,482.00	0.00	31,534,482.00	0.0
Unsecured Roll Taxes		8042	1,177,113.00	0.00	1,177,113.00	1,177,113.00	0.00	1,177,113.00	0.0
Prior Years' Taxes		8043	505,808.00	0.00	505,808.00	505,808.00	0.00	505,808.00	0.6
Supplemental Taxes		8044	1,480,241.00	0.00	1,480,241.00	1,480,241.00	0.00	1,480,241.00	0.0
Education Revenue Augmentation						a comode	i .		
Fund (ERAF)		8045	346,769.00	0.00	346,769.00	346,769.00	0.00	346,769.00	0.0
Community Redevelopment Funds (SB 617/699/1992)		8047	1,454,751.00	0.00 .	1,454,751.00	1,454,751.00	0.80	1,454,751.00	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)		9004	0.00	0.00	0.00	0.00	0.00	0.00	0.4
Royalties and Bonuses		8081 8082	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other In-Lieu Taxes Less: Non-LCFF		0002	9.00	0.00	0.00	0.00	0.00_	0.00	
(50%) Adjustment		8089	0,00	0.00	0.00	0.00	0.00	0.00	0.
Subtotal, LCFF Sources			92,962,281.00	0.00	92,962,281.00	98,855,692.00	0.00 _	98,855,692.00	6.3
LCFF Transfers				ı			:		
Unrestricted LCFF Transfers -	0000	8091	0.00		0.00	0.00		0.00	0.
Current Year All Other LCFF Transfers -	0000	onai	0.00		ν.υυ	0.60		0.00	0.
Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.
Transfers to Charter Schools in Lieu of Property	Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.00	0.
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0,00	0.00	0.00	0.00	0.
TOTAL, LCFF SOURCES			92,962,281.00	0.00	92,962,281.00	98,855,692.00	0.00	98,855,692.00	6.
EDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement		8181	0.00	2,254,606.00	2,254,606.00	0.00	2,254,606.00	2,254,606.00	1
Special Education Discretionary Grants		8182	0.00	282,905.00	282,905.00	0.00	282,885.00	282,885.00	i
Child Nutrition Programs		8220	0.00	0,00	0.00	0.00	0.00	0.00	
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290		2,277,682.00	2,277,682.00		2,091,075.00	2,091,075.00	-8.
NCLB: Title I, Part D, Local Delinquent	2005	6000		0.00	0.00	! !	0.00	0.00	1
Programs	3025	8290		0.00	0.00	-	0.00	0.00	
NCLB: Title II, Part A, Teacher Quality	4035	8290		540,444.00	540,444.00		452,876.00	452,876.00	-16.3
NCLB: Title III, Immigrant Education Program	4201	8290		53,199.00	53,199,00	k ::	42,000.00	42,000.00	-21.

			Expen	ditures by Object					
			2014	-15 Estimated Actual	İs		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
NCLB: Title III, Limited English Proficient	•								
(LEP) Student Program	4203	8290	-	561,985.00	561,985.00		363,145.00	363,145.00	-35.49
NCLB: Title V, Part B, Public Charter	4040	2200		0.00	0.00		0.00	0.00	
Schools Grant Program (PCSGP)	4610 3011-3020, 3026-	8290		0.00	0.00	······································	0.00	0.00	0.0
Other No Child Left Behind	3199, 4036-4126, 5510	8290		25,787.00	25,787.00	_	0.00	0.00	-100.0
Vocational and Applied	0.000								
Technology Education	3500-3699	8290	<u> </u>	0.00	0.00	<u> </u>	0.00	0.00	0,0
Safe and Drug Free Schools	3700-3799	8290	ļ	0.00	0.00		0.00	0.00	0.0
All Other Federal Revenue	All Other	8290	0.00	285,623.00	285,623.00	0.00	299,587.00	299,587,00	4.9
TOTAL, FEDERAL REVENUE			0.00	6,282,231.00	6,282,231.00	0.00 _	5,786,174.00	5,786,174.00	-7.9
OTHER STATE REVENUE			:			ı			
Other State Apportionments									
ROC/P Entitlement	2022	5044		2.22	2.20				
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	All Gales	8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Reimbursements		8550	1,282,067,00	0.00	1,282,067.00	2,662,731.00	0.00	2,662,731.00	107.7
Lottery - Unrestricted and Instructional Materials		8560	1,846,724.60	496,287.00	2,343,011.00	1.846,724.00	475,000.00	2,321,724.00	-0.9
Tax Relief Subventions Restricted Levies - Other		0000	1,040,724,00	*50,207,00		1.040,724.001	473,000,00	2,321,724.00	-0,5
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Subventions/In-Lieu Taxes		8576	0.00	0,00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues from						7	0.00	3100	0.0
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0
School Based Coordination Program	7250	8590	Ĺ	0.00	0.00		0.00	0.00	0.0
After School Education and Safety (ASES)	6010	8590	_	1,763,469.00	1,763,469.00		1,763,469.00	1,763,469.00	0.0
Charter School Facility Grant	6030	8590		0.00	0.00	L	0.00	0.00	0.0
Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		2,250.00	2,250.00	No
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0
American Indian Early Childhood Education	7210	8590		0.00	0,00		0.00	0.00	0.0
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0
School Community Violence Prevention Grant	7391	8590		0.00	0.00		6.00	0.00	
Quality Education Investment Act	7400	8590	amente e competito de manda de la manda de la manda de la manda de la Massa. Al Massa de la Massa de l	570,109.00	570,109.00		0.00	0.00	-100.0
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0
All Other State Revenue	All Other	8590	53,355.00	849,360.00	902,715.00	53,350.00	834,393.00	887,743.00	
TOTAL, OTHER STATE REVENUE		5500	3,182,146.00	3,679,225.00	6,861,371.00	4,562,805.00	3,075,112.00	7,637,917.00	1

			2014	-15 Estimated Actua	s		2015-16 Budget		
escription	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
THER LOCAL REVENUE						enter en	1		
Other Local Revenue County and District Taxes							THE ACCOUNT OF THE PARTY OF THE		
Other Restricted Levies					Ì				
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00_	0.00	0.00	0.0
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.
Other		8622	0,00	0.00	0.00	0.00	0.00	0.00	0.
Community Redevelopment Funds			-						
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.
Penalties and Interest from Delinquent Non-LCFF			i				İ		
Taxes		8629	0.09	0.00	0.00	0.00	0.00	0.00	0.
Sales					ļ				
Sale of Equipment/Supplies		8631	10,000,00	0.00	10,000.00	15,000.00	0.00	15,000.00	50.
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0,00	0.
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.
Leases and Rentals		8650	110,000.00	0.00	110,000.00	150,000.00	0.00	150,000.00	36
Interest		8660	100,000.00	0.00	100,000.00	105,000.00	0.00	105,000.00	5
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0
Fees and Contracts Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00 :	0.00	0
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0
Interagency Services		8677	0.00	1,900.00	1,900.00	0.00	0.00	0.00	-100
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.60 _	0.00	0.00	0.00	0.00	0
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0
All Other Local Revenue		8699	300,114.00	1,680,853.00	1,980,967.00	219,287.00	709,221.00	928,508.00	-53
uition		8710	0.00	100,000.00	100,000.00	0.00	61,052.00	61,052.00	-38
All Other Transfers In		8781~8783	0.00	0.00	0.00	0.00	0.00	0.00	0
ransfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	1	0.00	0.00		0.00	0.00	
From County Offices	6500	8797	<u> </u>	6.627,329.00	6,627,329.00		6,675,000.00	0.00 6,675,000.00	0
From JPAs	6500	8792 8793		0.00	0.00		0.00	0.00	0
ROC/P Transfers							1		
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0
From County Offices	6360	8792	-	0.00	0,00		0.00	0.00	0
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	9701	0.00	0.00	2.00	0.00	0.00	0.00	
		8791	0.00	0.00	0.00	0.00	0.00	0.00	0
From County Offices From JPAs	All Other All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	
	AE OTHER	8793 8700	0.00	0,00	0.00	0.00	0.00	0.00	0
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	7.445.272.00	0.00	0
TOTAL, OTHER LOCAL REVENUE			520,114.00	8,410,082.00	8,930,196.00	489,287.00	7,445,273.00	7,934,560.00	-11

		201	4-15 Estimated Actua	ls		2015-16 Budget		
Description R	Obje tesource Codes Cod		Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES				• • • • • • • • • • • • • • • • • • • •		` .		
Certificated Teachers' Salaries	110	0 41,211,510.00	8,649,375.00	49,860,885.00	41,832,358.00	8,314,423.00	50,146,781.00	0.6
Certificated Pupil Support Salaries	120	0 1,186,806.00	1,080,827.00	2,267,633.00	1,162,165.00	1,064,758.00	2,226,923.00	-1.8
Certificated Supervisors' and Administrators' Salaries	130	0 4,641,233.00	919,196.00	5,560,429.00	4,904,032.00	821,363.00	5,725,395.00	3.0
Other Certificated Salaries	190	0 461,769.00	27,322.00	489,091.00	433,655.00	0.00	433,665.00	-11.3
TOTAL, CERTIFICATED SALARIES	.,,	47,501,318.00	10,676,720.00	58,178,038.00	48,332,210.00	10,200,544.00	58,532,754.00	0.6
LASSIFIED SALARIES								
Classified Instructional Salaries	210	0 363,557.00	4,202,132.00	4,565,689.00	364,304.00	4,453,294.00	4,817,598.00	5.5
Classified Support Salaries	220		944,887.00	6,323,909.00	5,900,034.00	959,579.00	6,859,613.00	8.5
Classified Supervisors' and Administrators' Salaries	230		787,727.00	1,762,288.00	1,045,338.00	730,072.00	1,775,410.00	0.7
Clerical, Technical and Office Salaries	240		642,231.00	4,587,522.00	3,988,958.00	651,489.00	4,640,447.00	1.2
Other Classified Salaries	290		45,677.00	432,566.00	425,904.00	78,031.00	503,935.00	16.5
TOTAL, CLASSIFIED SALARIES	200	11,049,320.00	6,622,654.00	17,671,974.00	11,724,538.00	6,872,465.00	18,597,003.00	5.2
MPLOYEE BENEFITS								

STRS	3101-	3102 4,169,419.00	932,812.00	5,102,231.00	5,118,695.00	1,070,870.00	6,189,565.00	21.3
PERS	3201-	3202 1,172,390.00	670,958.00	1,843,348.00	1,229,506.00	751,699.00	1,981,205.00	7.5
OASDI/Medicare/Alternative	3301~	3302 1,538,802.00	678,170.00	2,216,972.00	1,543,401.00	679,389.00	2,222,790.00	0.3
Health and Welfare Benefits	3401-	3402 9,574,662.00	2,807,953.00	12,382,615.00	10,382,154.00	2,713,233.00	13,095,387.00	5.
Unemployment Insurance	3501-	3502 31,944.00	10,648.00	42,592.00	32,130.00	8,540.00	40,670.00	-4.
Workers' Compensation	3601-	3602 713,243.00	220,970.00	934,213.00	716,122.00	204,645.00	920,767.00	-1.
OPEB, Allocated	3701-	3702 831,026.00	249,302.00	1,080,328.00	839,662.00	238,216.00	1,077,878.00	-0.
OPEB, Active Employees	3751-	3752 0.00	0.00	0.00	0.00	0.00	0.00	0.
Other Employee Benefits	3901-	3902 429,500.00	0.00	429,500.00	13,000.00	0.00	13,000.00	-97.
TOTAL, EMPLOYEE BENEFITS		18,460,986.00	5,570,813.00	24,031,799.00	19,874,670.00	5,666,592.00	25,541,262.00	6.
OOKS AND SUPPLIES						111/2000000		
Accessed Totalkootics and Complete National	441	10 0.00	100,000,00	100 000 00	4 202 202 20	0.00	4 050 000 00	1000
Approved Textbooks and Core Curricula Materials	410		100,000.00	100,000.00	1,380,682.00	0.00	1,380,682.00	1
Books and Other Reference Materials	420		6,000.00	22,470.00	4,000.00	0.00	4,000.00	-82.3
Materials and Supplies	430		3,138,411.00	5,780,539.00	2,729,947.00	1,415,045.00	4,144,992.00	1
Noncapitalized Equipment	440		1,178,977.00	2,656,111.00	1,217,527.00	214,524.00	1,432,051.00	1
Food	470		0.00	0.00	0.00	0.00	0.00	0.9
TOTAL, BOOKS AND SUPPLIES ERVICES AND OTHER OPERATING EXPENDITURE	DE6	4,035,732.00	4,423,388.00	8,459,120.00	5,332,156.00	1,629,569.00	6,961,725.00	-17.
ENVICES AND OTHER OFERATING EXPENDITOR								
Subagreements for Services	510		215,525.00	215,525.00	0.00	230,000.00	230,000.00	1
Travel and Conferences	520		210,745.00	498,630.00	247,954.00	150,987.00	398,941.00	-20.
Dues and Memberships	530		2,729.00	48,805.00	41,789.00	5,000.00	46,789.00	1
nsurance	5400 ~	5450 654,747.00	13,815.00	668,562.00	755,143.00	15,000.00	770,143.00	15.
Operations and Housekeeping Services	550	00 2,221,000.00	0.00	2,221,000.00	2,219,000.00	0.00	2,219,000.00	-0.
Rentals, Leases, Repairs, and Noncapitalized Improvements	560	00 449,691.00	247,653.00	697,344.00	345,615.00	588,362.00	933,977.00	33.
Transfers of Direct Costs	57	10 (84,907.00)	84,907.00	0.00	(3,368.00)	3,368.00	0.00	0.
Transfers of Direct Costs - Interfund	575	50 (38,995.00)	(17,132.00)	(56,127.00)	(5,060.00)	(17,000.00)	(22,060.00)	-60.
Professional/Consulting Services and						s /mmoooooo		***************************************
Operating Expenditures	586		1,832,318.00	3,618,272.00	1,883,477.00	1,673,245.00	3,556,722.00	
Communications	590	00 182,896.00	15,119.00	198,015.00	223,876.00	13,400.00	237,276.00	19.
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		5,504,347.00	2,605,679.00	8,110,026.00	5,708,426.00	2,662,362.00	8,370,788.00	3.

			Expen	ditures by Object					
		L	2014	-15 Estimated Actual	s		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	200,000.00	200,000.00	Nev
Land Improvements		6170	0.00	0.00	00.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	37,410.00	0.00	37,410.00	19,297.00	200,000.00	219,297.00	486.29
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	2.00	0.00
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Equipment Replacement		6500	75,900.00	63,944.00	139,844.00	90,000.00	62,000.00	152,000.00	8.79
TOTAL, CAPITAL OUTLAY		0300	113,310.00	63,944.00	177,254.00	109,297.00	462,000.00	571,297.00	222.39
OTHER OUTGO (excluding Transfers of Indi	irant Coete)		110,010,00	001944.00	177,234.00	109,297.00	462,000.00	0/1,297.00	
OTTEN OUT OU (EXCIDENTING FRAILSIES OF INCI	week odsisj								
Tuition							,		
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.09
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Tuition, Excess Costs. and/or Deficit Paymer	nts	7.00	0.00	0.00	0.00	0.00	0.00	<u> </u>	0.07
Payments to Districts or Charter Schools		7141	0.00	323,452.00	323,452.00	0.00	350,000.00	350,000.00	8.29
Payments to County Offices		7142	319,310.00	689,752.00	1,009,062.00	353,640.00	750,000.00	1,103,640.00	9.49
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.06	0.00	0.09
Transfers of Pass-Through Revenues		Ì							
To Districts or Charter Schools		7211	0.00	0.80	0.00	0.00	0.00	0.00	0.09
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Special Education SELPA Transfers of Appo To Districts or Charter Schools	rtionments 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	0.09
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.09
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221	· · · · · · · · · · · · · · · · · · ·	0.00	0.00	· · · · · · · · · · · · · · · · · · ·	0.00	0.00	0.09
To County Offices	6360	7222		0.00	0.00	<u>_</u>	0.00	0.00	0.09
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0,09
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers Out to All Others		729 9	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Debt Service Debt Service - Interest		7438	206,720.00	0.00	206,720.00	100 700 00	0.00	195,755,00	F 26
Other Debt Service - Principal		7439	320,000.00	0.00	320.000.00	195,755.00 330,000.00	0.00	330,000.00	-5.39
TOTAL, OTHER OUTGO (excluding Transfers	o of Indicact Costs)	1439	846,030.00	1,013,204.00	1,859,234.00	879,395.00	1,100,000.00	1,979,395.00	3.19
OTHER OUTGO - TRANSFERS OF INDIRECT			00,000,070	1,013,604.00	1,039,234.00	618,380.00	1,150,000.00	1,570,385,00	6.59
Transfers of Indirect Costs		7310	(468,721.00)	468,721.00	0.00	(460,844.00)	460,844.00	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	(417,358.00)	0.00	(417,358.00)	(386,880.00)	0.00	(386,880.00)	-7.39
TOTAL, OTHER OUTGO - TRANSFERS OF	INDIRECT COSTS		(886,079.00)	468,721.00	(417,358.00)	(847,724.00)	460,844.00	(386,880.00)	-7.3%
TOTAL, EXPENDITURES		}	86,624,964.00	31,445,123.00	118,070,087.00	91,112,968.00	29,054,376.00	120,167,344.00	1.89

			Expen	ditures by Object					
			2014	-15 Estimated Actual	s		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
NTERFUND TRANSFERS			7						
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	1,001,606.00	0.00	1,001,606.00	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,001,606.00	0.00	1,001,606.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/						***			
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	00.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	185,452.00	0.00	185,452.00	84,287.00	0.00	84,287.00	-54.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			185,452.00	0.00	185,452.00	84,287.00	0.00	84,287.00	-54.6%
OTHER SOURCES/USES					:				
SOURCES							1		
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	6.00 :_	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00 ;	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0,00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	-
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,352,851.00)	10,352,851.00	0.00	(12,565,472.00)	12,565,472.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0,00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(10,352,851,00)	10,352,851.00	0.00	(12,565,472.00)	12,565,472.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,536,697.00)	10,352,851.00	816,154.00	(12,649,759.00)	12,565,472.00	(84,287.00)	-110.39

-			2014	-15 Estimated Actua	ls		2015-16 Budget		
Description	Function 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	92,962,281.00	0.00	92,962,281.00	98,855,692.00	0.00	98,855,692.00	6.39
2) Federal Revenue		8100-8299	0.00	6,282,231.00	6,282,231.00	0.00	5,786,174.00	5,786,174.00	-7.99
3) Other State Revenue		8300-8599	3,182,146.00	3,679,225.00	6,861,371.00	4,562,805.00	3,075,112.00	7,637,917.00	11.3
4) Other Local Revenue		8600-8799	520,114.00	8,410,082.00	8,930,196.00	489,287.00	7,445,273.00	7,934,560.00	-11.1
5) TOTAL, REVENUES			96,664,541.00	18,371,538.00	115,036,079.00	103,907,784.00	16,306,559.00	120,214,343.00	4.5
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		57,757,997.00	22,308,108.00	80,066,105.00	60,297,954.00	19,445,096.00	79,743,050.00	-0.49
2) Instruction - Related Services	2000-2999		11,552,554.00	3,154,572.00	14,707,126.00	12,423,280.00	2,544,306.00	14,967,586.00	1.8
3) Pupil Services	3000-3999		4,102,581.00	2,097,143.00	6,199,724.00	4,420,779.00	2,046,158.00	6,466,937.00	4.3
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0
6) Enterprise	6000-6999		6,722.00	0.00	6,722.00	0.00	0.00	0.00	-100.09
7) General Administration	7000-7999		5,318,322.00	470,017.00	5,788,339.00	5,812,454.00	462,140.00	6,274,594.00	8.4
8) Plant Services	8000-8999		7,040,758.00	2,402,079.00	9,442,837.00	7,279,106.00	3,456,676.00	10,735,782.00	13.7
9) Other Outgo	9000-9999	Except 7600-7699	846,030.00	1,013,204.00	1,859,234.00	879,395.00	1,100,000.00	1,979,395.00	6.5
10) TOTAL, EXPENDITURES			86,624,964.00	31,445,123.00	118,070,087.00	91,112,968.00	29,054,376.00	120,167,344.00	1.8
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -			10,039,577.00	(13,073,585.00)	(3,034,008.00)	12,794,816.00	(12,747,817.00)	46,999.00	-101.5
D. OTHER FINANCING SOURCES/USES							- Decomposition		
Interfund Transfers a) Transfers In		8900-8929	1,001,606.00	0.00	1,001,606.00	0.00	0.00	0.00	-100.0
b) Transfers Out		7600-7629	185,452.00	0.00	185,452.00	84,287.00	0.00	84,287.00	-54.6
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	(10,352,851.00)	10,352,851.00	0.00	(12,565,472.00)	12,565,472.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES	SAISES		(9.536,697,00)	10,352,851.00	816,154.00	(12,649,759.00)	12,565,472.00	(84,287.00)	

			2014	-15 Estimated Actua	ıls		2015-16 Budget		
Description	Function 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)			502,880.00	(2,720,734,00)	(2,217,854.00)	145,057.00	(182,345.00)	(37,288.00)	-98.3
F. FUND BALANCE, RESERVES					\	10,00		(0.,,200.00)	3310
Beginning Fund Balance As of July 1 - Unaudited		9791	26,239,641.00	4,100,734.00	30,340,375.00	26,742,521.00	1,380,000.00	28,122,521.00	-7.3
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)			26,239,641.00	4,100,734.00	30,340,375.00	26,742,521.00	1,380,000.00	28,122,521.00	-7.3
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			26,239,641.00	4,100,734.00	30,340,375.00	26,742,521.00	1,380,000.00	28,122,521.00	-7.3
2) Ending Balance, June 30 (E + F1e)			26,742,521.00	1,380,000.00	28,122,521.00	26.887,578.00	1,197.655.00	28,085,233.00	-0.1
Components of Ending Fund Balance a) Nonspendable						:	÷ ;		**************************************
Revolving Cash		9711	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00	0.0
Stores		9712	65,681,00	0.00	65,681.00	65,681.00	0.00	65,681.00	0.0
Prepaid Expenditures		9713	0.00	0.00	0.00	0,00	0.00	0.00	0.0
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0
b) Restricted		9740	0.00	1,380,000,00	1,380,000.00	0 <u>:00</u>	1,197,655.00	1,197,655.00	-13.2
c) Committed Stabilization Arrangements		9750	0.00 :	0.00	0,00	0.00	0.00	0.00	0.0
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0
d) Assigned							-		
Other Assignments (by Resource/Object)		9780	913,429.00	0.00	913,429.00	913,429.00	0.00	913,429.00	0.0
Instructional Materials K-8 380	0000	9780				913,429.00	Ì	113,429.00	
Instructional Materials K-8 380	0000	9780	913,429.00		913,429.00		<u> </u>		ļ
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,547,667.00	0.00	3,547,667.00	3,607,549.00	0.00	3,607,549.00	1.7
Unassigned/Unappropriated Amount		9790	22,165,744.00	0.00	22,165,744.00	22,250,919.00	0.00	22,250,919.00	0.4

Fullerton Elementary Orange County

July 1 Budget General Fund Exhibit: Restricted Balance Detail

30 66506 0000000 Form 01

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		2014-15	2015-16
Resource	Description	Estimated Actuals	Budget
5640	Medi-Cal Billing Option	180,000.00	180,000.00
6300	Lottery: Instructional Materials	00.000,008	800,000.00
6512	Special Ed: Mental Health Services	400,000.00	217,655.00
Total, Restric	cted Balance	1,380,000.00	1,197,655.00

		200044	2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	72,054.00	68,250.00	-5.3%
3) Other State Revenue		8300-8599	1,449,025.00	1,373,649.00	-5.2%
4) Other Local Revenue		8600-8799	2,237,234.00	2,344,802.00	4.8%
5) TOTAL, REVENUES			3,758,313.00	3,786,701.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	633,172.00	550,532.00	-13.1%
2) Classified Salaries		2000-2999	1,622,798.00	1,853,995.00	14.2%
3) Employee Benefits		3000-3999	751,971.00	638,809.00	-15.0%
4) Books and Supplies		4000-4999	348,688.00	354,950.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	247,762.00	228,260.00	-7.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	167,193.00	157,255.00	-5.9%
9) TOTAL, EXPENDITURES			3,771,584.00	3,783,801.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,271.00)	2,900.00	-121.9%
D. OTHER FINANCING SOURCES/USES				The second secon	
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%
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)			(13,271.00)	2,900.00	-121.9%
F. FUND BALANCE, RESERVES	***************************************				
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,043,975.00	1,030,704.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,043,975.00	1,030,704.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,043,975.00	1,030,704.00	-1.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,030,704.00	1,033,604.00	0.3%
a) Nonspendable		0744	0.00	0.00	0.00/
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				Parameterist	
Other Assignments		9780	1,030,704.00	1,033,604.00	0.3%
e) Unassigned/Unappropriated		07700	2.22	S. A. S.	0.00/
Reserve for Economic Uncertainties		9789	0,00	0.00	0.0%
Unassigned/Unappropriated Amount	Canada and Canada and	9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS	1.050aroe ooues	Sulcot Codes	ESTITUTE POLUCIO	Ponyet	Pindicine
1) Cash					
a) in County Treasury		9110	0.00		
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					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
L 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) Uneamed Revenue		9650	0.00		
6) TOTAL, LIABILITIES		****	0.00		
J. DEFERRED INFLOWS OF RESOURCES	· · · · · · · · · · · · · · · · · · ·				
Deferred Inflows of Resources		9690			
		2080			
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	0.09
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.09
All Other Federal Revenue	All Other	8290	72,054.00	68,250.00	-5.39
TOTAL, FEDERAL REVENUE			72,054.00	68,250.00	-5.3%
OTHER STATE REVENUE					
Child Nutrition Programs	1	8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.09
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6105	8590	1,384,025.00	1,373,649.00	-0.79
All Other State Revenue	All Other	8590	65,000.00	0.00	-100.09
TOTAL, OTHER STATE REVENUE			1,449,025.00	1,373,649.00	-5.2%
OTHER LOCAL REVENUE					
Other Local Revenue				THE PARK OF THE CONTRACT	
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Food Service Sales		8634	0.00	0.00	0.09
Interest		8660	4,000.00	4,000.00	0.09
Net Increase (Decrease) in the Fair Value of Inve	estments	8662	0.00	0.00	0.09
Fees and Contracts					
Child Development Parent Fees		8673	2,163,234.00	2,340,802.00	8.29
Interagency Services		8677	0.00	0.00	0.09
All Other Fees and Contracts		8689	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	70,000.00	0.00	-100.09
All Other Transfers in from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			2,237,234.00	2,344,802.00	4.8%
TOTAL, REVENUES	#		3,758,313.00	3,786,701.00	0.89

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES				and the state of t	
Certificated Teachers' Salaries		1100	508,172.00	447,013.00	-12.09
Certificated Pupil Support Salaries		1200	40,000.00	42,000.00	5.0%
Certificated Supervisors' and Administrators' Salaries		1300	85,000.00	61,519.00	-27.69
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES			633,172.00	550,532.00	-13.19
CLASSIFIED SALARIES					
Classified instructional Salaries		2100	1,355,865.00	1,450,622.00	7.0%
Classified Support Salaries		2200	3,685.00	30,000.00	714,19
Classified Supervisors' and Administrators' Salaries		2300	115,000.00	202,505.00	76.19
Clerical, Technical and Office Salaries		2400	148,248.00	170,868.00	15.39
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		,	1,622,798.00	1,853,995.00	14.29
EMPLOYEE BENEFITS					
STRS		3101-3102	52,082.00	44,389.00	-14.89
PERS		3201-3202	201,257.00	177,772.00	-11.79
OASDI/Medicare/Alternative		3301-3302	144,325.00	148,098.00	2.69
Health and Welfare Benefits		3401-3402	288,730.00	206,191.00	-28.69
Unemployment Insurance		3501-3502	3,655.00	1,706.00	-53.39
Workers' Compensation		3601-3602	28,207.00	29,042.00	3.09
OPEB, Allocated		3701-3702	33,715.00	31,611.00	-6.29
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			751,971.00	638,809.00	-15.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	0.00	0.00	0.0
Materials and Supplies		4300	268,884.00	299,950.00	11.69
Noncapitalized Equipment		4400	79,804.00	55,000.00	-31.19
Food		4700	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			348,688.00	354,950.00	1.89

Description Re	esource 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	87,065.00	58,900.00	-32.3%
Dues and Memberships		5300	75.00	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	4.300.00	26,600.00	518.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	54,478.00	19,660.00	~63.9%
Professional/Consulting Services and Operating Expenditures		5800	69,545.00	101,100.00	45.4%
Communications		5900	32,299.00	22,000.00	-31.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	URES		247,762.00	228,260.00	-7.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			·		•
Transfers of Indirect Costs - Interfund		7350	167,193.00	157,255.00	-5.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT CO.	STS		167,193.00	157,255.00	-5.9%
TOTAL, EXPENDITURES	55000-50-50-50-50-50-50-50-50-50-50-50-5		3,771,584,00	3,783,801.00	0.3%

	ASSESSMENT			COLUMN CO	
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS				i.	
INTERFUND TRANSFERS IN					
From: General Fund	•	8911	0.00	0.00	0.09
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources				•	
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0,00	0.09
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	. 0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES		~	0.00	0.00	0.09
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		. 8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
4. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.04
2) Federal Revenue		8100-8299	72,054.00	68,250.00	-5.39
3) Other State Revenue		8300-8599	1,449,025.00	1,373,649.00	-5.2
4) Other Local Revenue		8600-8799	2,237,234.00	2,344,802.00	4.8
5) TOTAL, REVENUES	war of the supple day of the supple day.		3,758,313.00	3,786,701.00	0.8
3. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,844,811.00	2,640,837.00	-7.2
2) Instruction - Related Services	2000-2999		608,133.00	771,910.00	26.9
3) Pupil Services	3000-3999		50,435.00	95,647.00	89.6
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		167,193.00	157,255.00	-5.9
8) Plant Services	8000-8999		101,012.00	118,152.00	17.0
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0
10) TOTAL, EXPENDITURES	· · · · · · · · · · · · · · · · · · ·	HOTEL SAME	3,771,584.00	3,783,801.00	0.3
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	WARRING THE PARTY OF THE PARTY		(13,271,00)	2,900.00	-121.9
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
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	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)			(13,271.00)	2,900.00	-121.9%
F. FUND BALANCE, RESERVES			(1012-100)	2,300.00	12.1.070
1) Beginning Fund Balance			***************************************		
a) As of July 1 - Unaudited		9791	1,043,975.00	1,030,704.00	-1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,043,975.00	1,030,704.00	-1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,043,975.00	1,030,704.00	-1.3%
2) Ending Balance, June 30 (E + F1e)			1,030,704.00	1,033,604.00	0.3%
Components of Ending Fund Balance					
Revolving Cash		9711	0.00	0.00	0.0%
Ștores		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	1.030,704,00	1,033,604.00	0.3%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fullerton Elementary Orange County

July 1 Budget Child Development Fund Exhibit: Restricted Balance Detail

30 66506 0000000 Form 12

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES	•			0000000 100 C 100	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,297,308.00	4,415,360.00	2.7%
3) Other State Revenue		8300-8599	256,298.00	251,535.00	-1.9%
4) Other Local Revenue		8600-8799	1,144,337.00	1,200,443.00	4.9%
5) TOTAL, REVENUES	·		5,697,943.00	5,867,338.00	3.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,849,994,00	1,896,957.00	2.5%
3) Employee Benefits		3000-3999	745,287.00	788,074.00	5.7%
4) Books and Supplies		4000-4999	2,700,304.00	2,732,984.00	1.2%
5) Services and Other Operating Expenditures		5000-5999	150,349.00	169,572.00	12.8%
6) Capital Outlay		6000-6999	45,500.00	82,000.00	80.2%
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	250,165.00	229,625.00	-8.2%
9) TOTAL, EXPENDITURES	12-34444477777777777777777777777777777777		5,741,599.00	5,899,212.00	2.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	LE HER HER STEEL OF THE STEEL O		(43,656.00)	(31,874.00)	-27.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		ļ	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)		Oliviano ne di Siddi del Roberto del Colo del Co	(43,656.00)	(31,874.00)	-27.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,068,285.00	2,024,629.00	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,068,285.00	2,024,629.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,068,285.00	2,024,629.00	-2.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,024,629.00	1,992,755.00	-1.6%
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				TO THE PROPERTY OF THE PROPERT	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,024,629.00	1,992,755.00	-1.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	A. Co	0.00
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	**************************************	9790	0.00	0.00	0.0%

Decariation	Danasana On de	Objections	2014-15	2015-16	Percent
	Resource Codes	Object Codes	Estimated Actuals	Budget	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		
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	THE STATE OF THE S		0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	555596555 · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·	0.00		
K. FUND EQUITY			_		
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00	·	

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE	(044 600) (144 644) (149 644) (149 644) (149 644) (149 644) (149 644)				
Child Nutrition Programs		8220	4,297,308.00	4,415,360.00	2.7%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,297,308.00	4,415,360.00	2.7%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	256,298.00	251,535.00	-1.9%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			256,298.00	251,535.00	-1.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,137,093.00	1,193,170.00	4.9%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,076.00	2,105.00	1.4%
Net increase (Decrease) in the Fair Value of Investments	5	8662	0.00	0.00	0.0%
Fees and Contracts				deside for the military of the second of the	
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue			and the control of th		
All Other Local Revenue		8699	5,168.00	5,168.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,144,337.00	1,200,443.00	4.9%
TOTAL, REVENUES			5,697,943.00	5,867,338.00	3.0%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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		1	0.00	0.00	0.0%
CLASSIFIED SALARIES				A A A A MONTHAL A MINISTRA	
Classified Support Salaries		. 2200	1,662,994.00	1,725,097.00	3.7%
Classified Supervisors' and Administrators' Salaries		2300	187,000.00	171,860.00	-8.1%
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			1,849,994.00	1,896,957.00	2.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	217,763.00	239,016.00	9.8%
OASDI/Medicare/Alternative		3301-3302	142,525.00	146,117.00	2.5%
Health and Welfare Benefits		3401-3402	335,974.00	352,673.00	5.0%
Unemployment Insurance		3501-3502	925.00	948.00	2.5%
Workers' Compensation		3601-3602	22,200.00	22,763.00	2.5%
OPEB, Allocated		3701-3702	25,900.00	26,557.00	2.5%
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			745,287.00	788,074.00	5.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	231,279.00	241,309.00	4.3%
Noncapitalized Equipment		4400	4,000.00	6,000.00	50.0%
Food		4700	2,465,025.00	2,485,675.00	0.8%
TOTAL, BOOKS AND SUPPLIES			2,700,304.00	2,732,984.00	1.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	Harmonia de esperante de communidado de especial de la constitución de la constitución de la constitución de c				A CONTRACTOR OF THE PROPERTY O
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	15,500.00	16,000.00	3.2%
Dues and Memberships		5300	0.00	0.00	0.0%
insurance		5400-5450	2,138,00	2,245.00	5.0%
Operations and Housekeeping Services		5500	69,393.00	72,863.00	5.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts	5600	43,854.00	52,300.00	19.3%
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	16,914.00	20,414.00	20.7%
Communications		5900	2,550.00	5,750.00	125.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		150,349.00	169,572.00	12.89
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	47,000.00	Nev
Equipment Replacement		6500	45,500.00	35,000.00	-23.19
TOTAL, CAPITAL OUTLAY			45,500.00	82,000.00	80.29
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service				THE COLUMN TO TH	
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.09
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	250,165.00	229,625.00	-8.29
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	COSTS		250,165.00	229,625.00	-8.29
TOTAL, EXPENDITURES			5,741,599.00	5,899,212.00	2.7%

,			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes		Budget	Difference
INTERFUND TRANSFERS			-		
INTERFUND TRANSFERS IN		Constitution of the second	Action .		
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				700	
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds		0000	5.00	0.00	3.0,0
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%

	AND THE PROPERTY OF THE PROPER		77/7/200		
Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
		•		and the manket Andrean	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,297,308.00	4,415,360.00	2.7%
3) Other State Revenue		8300-8599	256,298.00	251,535.00	-1.9%
4) Other Local Revenue		8600-8799	1,144,337.00	1,200,443.00	4.9%
5) TOTAL, REVENUES		**************************************	5,697,943.00	5,867,338.00	3.0%
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		5,422,041.00	5.596,724.00	3.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		250,165.00	229,625.00	-8.2%
8) Plant Services	8000-8999		69,393.00	72,863.00	5.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,741,599.00	5,899,212.00	2,7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(43,656.00)	(31,874.00)	-27.0%
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%
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		5550-6555	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)	,	eteromuummattaattaattaattaattaattaatta	(43,656.00)	(31,874,00)	-27.0%
F. FUND BALANCE, RESERVES			The above the control of the control		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,068,285.00	2,024,629.00	-2.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,068,285.00	2,024,629.00	-2.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,068,285.00	2,024,629.00	-2.1%
2) Ending Balance, June 30 (E + F1e)			2,024,629.00	1,992,755.00	-1.6%
Components of Ending Fund Balance a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed				200	
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	2.024,629.00	1,992.755.00	-1.6%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fullerton Elementary Orange County

July 1 Budget Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

30 66506 0000000 Form 13

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
			MANUFACTURE MATERIAL
Total, Restri	icted Balance	0.00	0.00

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	67,190.00	84,000.00	25.0%
5) Services and Other Operating Expenditures		5000-5999	336,900.00	339,000.00	0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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			404,090.00	423,000.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(399,090.00)	(418,000.00)	4.7%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Fransfers Out		7600-7629	0.00	0.00	0.0%
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%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND					
BALANCE (C + D4)			(399,090.00)	(418,000.00)	4.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					7
a) As of July 1 - Unaudited		9791	1,605,154.00	1,206,064.00	-24.9%
b) Audit Adjustments		9793	0,00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,605,154.00	1,206,064.00	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,605,154.00	1,206,064.00	-24.9%
2) Ending Balance, June 30 (E + F1e)			1,206,064.00	788,064.00	-34.7%
Components of Ending Fund Balance					
a) Nonspendable		9711	0.00	0.00	0.0%
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	1,206,064.00	788,064.00	-34.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
G. ASSETS 1) Cash		0.00			
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Trea	sury	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	***************************************	Waterland Administrative Company	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. 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	DOWN THE 2 TO STREET A COLUMN TO THE PARTY OF THE PARTY O		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES		OSTALAMAN AHIMAN	0.00		
J. DEFERRED INFLOWS OF RESOURCES			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	205000000000000000000000000000000000000		0.00		
K. FUND EQUITY			November 1		
Ending Fund Balance, June 30	•				

	1, 32,36,46,47		2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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				rootsasootsa	
Other Local Revenue				ou a Adulto Principal	
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	S	8662	0.00	0.00	0.0%
Other Local Revenue			October 1	or or or or or or or or or or or or or o	
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	0.0%
TOTAL, REVENUES	and biblioteim to the second		5,000.00	5,000.00	0.0%

	our menter ut (2005) oder ut mente ut som and a som a som a som a som a som a som a som a som a som a som a so		2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	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	61,490.00	79,000.00	28.5%
Noncapitalized Equipment		4400	5,700.00	5,000.00	-12.3%
TOTAL, BOOKS AND SUPPLIES			67,190.00	84,000.00	- 25.0%

July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description Resc	ource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES	Jaice Codes	Object Codes	Lagrinated Politica	eritationalismoniones ericinaes manual també americacionem iniciation del	Difference
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	305,099.00	312,000.00	2.3%
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	31,801.00	27,000.00	-15.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	ES		336,900.00	339,000.00	0.6%
CAPITAL OUTLAY		***************************************		Control of Control of	
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	s)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			404,090.00	423,000.00	4.7%

July 1 Budget Deferred Maintenance Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	Canno antineau	Object Godes	Esumateu Actuais		Difference
		and deconstraints	A A A A A A A A A A A A A A A A A A A	appools remain	
INTERFUND TRANSFERS IN		an a constant and a c		em totococococococococococococococococococ	
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		0.0%
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%

July 1 Budget Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES				A PERSON	
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	5,000.00	5,000.00	0.0%
5) TOTAL, REVENUES		1	5,000.00	5,000.00	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		404,090.00	423,000.00	4.7%
9).Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	encennent annotablement and		404,090.00	423,000.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				to the second se	
FINANCING SOURCES AND USES (A5 - B10)		2000 Milatar Jan Jan Jan Jan Jan Jan Jan Jan Jan Jan	(399,090.00)	(418,000.00)	4.7%
D. OTHER FINANCING SOURCES/USES					
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	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

July 1 Budget Deferred Maintenance Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(399,090.00)	(418,000.00)	4.7%
F. FUND BALANCE, RESERVES		to Private and the		and statement because it is	
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,605,154.00	1,206,064.00	-24.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,605,154.00	1,206,064.00	-24.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,605,154.00	1,206,064.00	-24.9%
2) Ending Balance, June 30 (E + F1e)			1,206,064.00	788,064.00	-34.7%
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	1,206,064.00	788,064.00	-34.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

July 1 Budget Deferred Maintenance Fund Exhibit: Restricted Balance Detail

		2014-15	2015-16
Resource	Description	Estimated Actuals	Budget
Total Doctei	cted Balance	0.00	0.00
rotai, rtestii	cled balance	U.VV	0.00

Description	Resource CodesObject Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES	nesource codes — espect codes	oraciones de estado como contrator en como en estado como como como como como como como co	kket annitarum-nitania ke kurainta di kalifat ke da ki alama memita oken ketine lebegai mili	THE STORY
1) LCFF Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	9.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0,00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0:0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		0.00	0.00	0.09
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	. 0.0%
D. OTHER FINANCING SOURCES/USES	odomicka karanta karan			окружет, семинис
interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	874,842.00	0.00	-100.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.0%

-100.0%
-100.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND			(07 (0 40 00)	2.00	400 004
BALANCE (C + D4)			(874,842.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES			A PARTY OF THE PAR	shirantelloop	
1) Beginning Fund Balance				***************************************	
a) As of July 1 - Unaudited		9791	874,842.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			874,842.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			874,842.00	0,00	-100.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated				adia to Hores	
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					
Cash a) in County Treasury		9110	0.00		
		9111	0.00		
Fair Value Adjustment to Cash in County Treasury Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks c) in Revolving Fund		9130	0.00		
·		9135	0.00		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit					
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		
I. DEFERRED OUTFLOWS OF RESOURCES				•	
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
LIABILITIES			004		
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					
Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	жининороссомогирования»		0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30			mma d.A. La.		
(G9 + H2) - (I6 + J2)			0.00		

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE		1		A MODOW	Description
Other Local Revenue				reason to construct the second	90.1
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	;	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	Nesource Codes	Object codes	Estimated Actuals	Dauger	Direction
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	874,842.00	0.00	-100.0%
To: State School Building Fund/		7613	0.00	0.00	0.0%
County School Facilities Fund					A
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT OTHER SOURCES/USES			874,842.00	0.00	-100.0%
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES	LANGE TO THE PARTY OF THE PARTY		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				a indicate	
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)			(874,842.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
			un de la constantina de la constantina de la constantina de la constantina de la constantina de la constantina		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2222 2222	000	0.00	0.00
a) Transfers in		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	874,842.00	0.00	~100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(874,842.00)	0.00	-100.09

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(874,842.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				La Document	
a) As of July 1 - Unaudited		9791	874,842.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			874,842.00	0.00	~100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			874,842.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance a) Nonspendable			urraman and a second		
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	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%

July 1 Budget Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

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

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES			Hamilton Powers		
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES	uresunos assas sastas del>		0.00	0.00	0.0%
B. EXPENDITURES				- marina di Andrea (1999)	
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	126,764.00	0.00	-100.0%
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			(126,764.00)	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)	CONSTRUCTION OF THE PROPERTY O		(126,764,00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	126,764.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,764.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,764.00	0.00	-100.0%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			0.00	0.00	0.0%
a) Nonspendable Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

D. andrett an	Bassuras C-d	Object Codo-	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
**************************************	Resource Codes	Object Codes	Estimated Actuals		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					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					·
Accounts Payable		9500	0.00		
Due to Grantor Governments		9590	0.00		
•		9610	0.00		
3) Due to Other Funds		9640	0,00		
4) Current Loans			0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES	· · · · · · · · · · · · · · · · · · ·	The state of the s	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	oknotick (Svillager a		0.00		
K. FUND EQUITY			27 27 27 27 27 27 27 27 27 27 27 27 27 2		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

July 1 Budget Special Reserve Fund for Postemployment Benefits Expenditures by Object

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS			**************************************		ade de actual de l'agrande de la destacte de la de
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT				TOTAL PORT PORT PORT PORT PORT PORT PORT PORT	
To: General Fund/CSSF		7612	126,764.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			126,764.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources		:			
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES				or present control	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS				tendah (midalah midalah	
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				ALL-MALINOVA BLIMBER	
(a - b + c - d + e)		:	(126,764.00)	0.00	-100.0%

	The alter Ded	Object 0 - d -	2014-15	2015-16	Percent Difference
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
A. REVENUES				THE PROPERTY OF THE PROPERTY O	
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
B. 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	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			Hotelson interior		
FINANCING SOURCES AND USES (A5 - B10)	CONTROL CONTRO		0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	126,764.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09 -100.09
Contributions TOTAL, OTHER FINANCING SOURCES/USES	· · · · · · · · · · · · · · · · · · ·	8980-8999	(126,764.00)		0.00

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(126,764.00)	0,00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance				. Construction of the cons	
a) As of July 1 - Unaudited		9791	126,764.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			126,764.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			126,764.00	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance a) Nonspendable					andre i Natur estadores para 11
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	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%

July 1 Budget Special Reserve Fund for Postemployment Benefits Exhibit: Restricted Balance Detail

Resource Description	2014-15	2015-16	
	Description	Estimated Actuals	Budget
		<u> </u>	
Total, Restri	cted Balance	0.00	0.00

Ald Annual Processing Association (Control of Control o	((((,),),),), (((),),)		NCB904390000000000000000000000000000000000	No control de la control de la control de la control de la control de la control de la control de la control d La control de la control d	
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES			A 11 11 11 11 11 11 11 11 11 11 11 11 11		
1) LCFF Sources		8010-8099	0.00	000	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,640.00	4,000.00	51.5%
5) TOTAL, REVENUES	**************************************	200010000000000000000000000000000000000	2.640.00	4,000.00	51.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	345.743.00	210,130.00	-39.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	OAAAA		345,743.00	210,130.00	-39.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(343,103.00)	(206,130.00)	-39.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	185,452,00	84,287.00	-54.6%
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	**************************************	ny : ' como ' stelliteratur	185,452.00	84,287.00	-54.6%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(157,651.00)	(121,843.00)	-22.7%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,492,285,00	1.334.634.00	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,492,285.00	1,334,634.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,492,285.00	1,334,634.00	-10.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,334,634.00	1,212,791.00	-9.1%
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	1,334,634.00	1,212,791.00	-9.1%
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					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	<i>J</i>	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		
I. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
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		
DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	- Maryana		0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)		1	0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE			-		
FEMA		8281	0.00	0.00	0.09
All Other Federal Revenue		8290	0.00	0.00	0.00
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE	,		and the second s		
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	0.09
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	2,640.00	4,000.00	51.5
Net Increase (Decrease) in the Fair Value of Investmen	ts	8662	0.00	0.00	0.0
Other Local Revenue				TO POSSO	
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			2,640.00	4,000.00	51.5
TOTAL, REVENUES			2,640.00	4,000.00	51,8

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES	Resource Codes	Object Codes	LSIMATEU ACTUAIS	Budget	Dinerence
			A contain		
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				- 107 A	
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, Aliocated		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			·	1	
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%
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	0.09
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts	5600	0.00	0.00	0.09
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09

Description R	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and				WWW.444	
Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY		- P. POOP			
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				ĺ	
Other Transfers Out	•		or normal.	e constant	
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	19,531.00	13,966.00	-28.5%
Other Debt Service - Principal		7439	326,212.00	196,164.00	-39.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		345,743.00	210,130.00	-39.2%
TOTAL, EXPENDITURES			345,743.00	210,130.00	-39.2%

July 1 Budget Building Fund Expenditures by Object

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS				7	
INTERFUND TRANSFERS IN				į	
Other Authorized Interfund Transfers In		8919	185,452.00	84,287.00	-54.69
(a) TOTAL, INTERFUND TRANSFERS IN		3	185,452.00	84,287.00	-54.6%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		Ì	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES		:	receivement		
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0
Other Sources County School Bldg Aid		8961	0.00	0.00	0.09
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
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)			185,452.00	84,287.00	-54.6
•			,	.,	•

July 1 Budget Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES			2.7		
1) LCFF Sources		8010-8099	0.00	0.00	0.0
2) Federal Revenue		8100-8299	0.00	0.00	0.0
3) Other State Revenue		8300-8599	0.00	0.00	0.0
4) Other Local Revenue		8600-8799	2,640.00	4,000.00	51.5
5) TOTAL, REVENUES			2,640.00	4.000.00	51.5
B. EXPENDITURES (Objects 1000-7999)				73811)AAAAA THE HELL	
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	0.00	0.0
9) Other Outgo	9000-9999	Except 7600-7699	345,743.00	210,130.00	-39.2
10) TOTAL, EXPENDITURES			345,743.00	210,130.00	-39.2

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	ecas conscan management a service a		(157,651.00)	(121,843.00)	-22.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,492,285.00	1,334,634.00	-10.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,492,285.00	1,334,634.00	-10.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,492,285.00	1,334,634.00	-10.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			1,334,634.00	1,212,791.00	-9.1%
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	1,334,634.00	1,212,791.00	-9.1%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount	· · · · · · · · · · · · · · · · · · ·	9790	0.00	0.00	0.0%

July 1 Budget Building Fund Exhibit: Restricted Balance Detail

Resource Description	2014-15	2015-16	
		Estimated Actuals	Budget
•			
Total, Restrict	ted Balance	0.00	0.00

Description	Resource Codes Ob	ject Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			acumusoonnaana assaurin kirinaa assausa oo oo oo oo oo oo oo oo oo oo oo oo oo
1) LCFF Sources	8	3010-8099	0.00	0.00	0.0%
2) Federal Revenue	8	3100-8299	0.00	0.00	0.0%
3) Other State Revenue	8	3300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8	3600-8799	1,407,600.00	106,000.00	-92.5%
5) TOTAL, REVENUES	newcould continue to continue		1,407,600.00	106,000.00	-92.5%
B. EXPENDITURES				present or present	
1) Certificated Salaries	1	1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4	4000-4999	16,400.00	0.00	-100.0%
5) Services and Other Operating Expenditures	Ę	5000-5999	198,482.00	112,302.00	-43.4%
6) Capital Outlay	6	6000-6999	158,000.00	575,000.00	263.9%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	31,461,00	31,461,00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7	7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			404,343.00	718,763.00	77.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER			-		
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES	The second secon	OCCUPANTAL CONTROL OF THE STATE	1,003,257.00	(612,763,00) поиниментичностичностичностичностичностичностичностичностичностичностичностичностичностичностичностичностичности	-161.19 ·
1) Interfund Transfers					
a) Transfers In	8	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7	7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses	7	7630-7699	0.00	0.00	0.09
3) Contributions	8	8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES	·		0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,003,257.00	(612,763.00)	-161.1%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,555,839.00	3,559,096.00	39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,555,839.00	3,559,096.00	39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,555,839.00	3,559,096.00	39.3%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,559,096.00	2,946,333.00	-17.2%
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	3,559,096.00	2,946,333.00	-17.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treas	ury	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		
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			C000/10050350000023333350000		
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
. LIABILITIES			A Research		
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					
Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		CONTROL CONTRO	0.00		
K. FUND EQUITY		TO SEE SEE			
Ending Fund Balance, June 30 (G9 + H2) - (l6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other		Maria de la companya	THE PART OF THE PA		
Homeowners' Exemptions		8575	0.00	0.00	0.09
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		3030	0.00	0.00	0.0
OTHER LOCAL REVENUE			0.00	0.00	0.0
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	7,600.00	6,000.00	-21.1
Net Increase (Decrease) in the Fair Value of Investment	S	8662	0.00	0.00	0.0
Fees and Contracts			14444444		
Mitigation/Developer Fees		8681	1,400,000.00	100,000.00	-92.9
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			1,407,600.00	106,000.00	-92.5
TOTAL, REVENUES			1,407,600.00	106,000.00	-92.

Donariation	Doggues Cod	Object Code	2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		:	0.00	0.00	0.09
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.09
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.09
Other Classified Salaries		2900	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.09
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.09
PERS		3201-3202	0.00	0.00	0.09
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	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS	MENANDA		0.00	0.00	0.0
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	10,400.00	0.00	-100.0
Noncapitalized Equipment		4400	6,000.00	0.00	-100.0
TOTAL, BOOKS AND SUPPLIES			16,400.00	0.00	-100.0

Description Res	source 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	0.09
insurance	5400-5450	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	12,202.00	8,802.00	-27.9%
Transfers of Direct Costs	5710	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	186,280.00	103,500.00	-44.4%
Communications	5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDITUR	RES	198,482.00	112,302.00	-43.49
CAPITAL OUTLAY		IIII AAAAAA I VWO	Monore	
Land	6100	104,000.00	0.00	-100.09
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	54,000.00	575,000.00	964.89
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.09
Equipment	6400	0.00	0.00	0.09
Equipment Replacement	6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY	A CONTRACTOR OF THE CONTRACTOR	158,000.00	575,000.00	263.99
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out			— and read received r	•
All Other Transfers Out to All Others	7299	0.00	0.00	0.09
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	31,461.00	31,461.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ts)	31,461.00	31,461.00	0.09
TOTAL, EXPENDITURES		404,343.00	718,763.00	77.89

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
NTERFUND TRANSFERS		ì			
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				- Lover	
Proceeds				1 4 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	
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
FOTAL, 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	***************************************		A SOCIONA DE LA CONTRACTOR DE LA CONTRAC	and the first and the second s	ACCESSION OF THE STATE OF THE S
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	1,407,600.00	106,000.00	-92.5%
5) TOTAL, REVENUES			1,407,600.00	106,000.00	-92.5%
B. EXPENDITURES (Objects 1000-7999)				and the second s	
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		372,882.00	687,302.00	84.3%
9) Other Outgo	9000-9999	Except 7600-7699	31,461.00	31,461.00	0.0%
10) TOTAL, EXPENDITURES	THE PROPERTY OF THE PROPERTY O	**************************************	404,343.00	718,763.00	77.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			1,003,257.00	(612,763.00)	-161.1%
D. OTHER FINANCING SOURCES/USES					
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		- Automore	0.00	0.00	0.0%

July 1 Budget Capital Facilities Fund Expenditures by Function

		3			
Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,003,257.00	(612,763.00)	-161.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,555,839.00	3,559,096.00	39.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,555,839.00	3,559,096.00	39.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,555,839.00	3,559,096.00	39.3%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			3,559,096.00	2,946,333.00	-17.2%
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	3,559,096.00	2,946,333.00	-17.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fullerton Elementary Orange County

July 1 Budget Capital Facilities Fund Exhibit: Restricted Balance Detail

30 66506 0000000 Form 25

		2014-15	2015-16
Resource	Description	Estimated Actuals	Budget
Total Pastria	tod Palanco	0.00	
Total, Restric	aleu dalance	U.UU	0.00

	onesonanismo				
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
4)10550		2240 2220		0.00	0.007
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	234,000.00	304,000.00	29.9%
5) TOTAL, REVENUES		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	234,000.00	304,000.00	29.9%
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	180,000.00	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	54,400.00	114,400.00	110.3%
6) Capital Outlay		6000-6999	455,000.00	400,000.00	-12.1%
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	SWIDSHIPS MARRIED		689,400.00	514,400.00	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(455,400.00)	(210,400.00)	-53.8%
D. OTHER FINANCING SOURCES/USES		- administra			
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%
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 O	bject Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,400.00)	(210,400.00)	-53.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,879,229.00	1,423,829.00	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,879,229.00	1,423,829.00	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,879,229.00	1,423,829.00	-24.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			1,423,829.00	1,213,429.00	-14.8%
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			(ÅRABERA) (Arab	***************************************	
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned Other Assignments		9780	1,423,829.00	1,213,429.00	-14.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

	COLUMN TO THE PROPERTY OF THE	ningen fisika da semente kalduson entrus (1904 et 1900 de 1909 et 1905 et 1909 et 1909 et 1909 et 1909 et 1909	***************************************	anning and the second s	2007/
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS		ļ			
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasu	rv	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					
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	MM44*		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) - (l6 + J2)	- s'odumum a pas m - 's sidanum a		0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
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	230,000.00	300,000.00	30.49
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	4,000.00	4,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	its	8662	0.00	0.00	0.0%
Other Local Revenue			100000		
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			234,000.00	304,000.00	29.9%
TOTAL. REVENUES			234,000.00	304,000.00	29.99

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	MARKET LINE TO THE PARTY OF THE		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	50,000.00	0.00	-100.0%
Noncapitalized Equipment		4400	130,000.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			180,000.00	0.00	-100.0%

Description R	esource 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	0.09
Travel and Conferences	5200	0.00	0.00	0.09
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	54,400.00	114,400.00	110.3
Communications	5900	0.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	JRES	54,400.00	114,400.00	110.
APITAL OUTLAY				
Land	6100	100,000.00	200,000.00	100.
Land Improvements	6170	0.00	0.00	0.0
Buildings and Improvements of Buildings	6200	305,000.00	200,000.00	-34.
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,
Equipment Replacement	6500	50,000.00	0.00	-100.
TOTAL, CAPITAL OUTLAY		455,000.00	400,000.00	-12.
OTHER OUTGO (excluding Transfers of Indirect Costs)		1	Notice discover	
Other Transfers Out		POPE IN SECULOR.	4 t training (000)	
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.
Debt Service				
Debt Service - Interest	7438	0.00	0.00	0.
Other Debt Service - Principal	7439	0.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	0.00	0.00	0.0
TOTAL EVOCADITURES		500 400 00	541 100 00	0.5
TOTAL, EXPENDITURES		689,400.00	514,400.00	-25

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS	HALIMATER ON A MINISTER STATE OF THE STATE O			A A A A A A A A A A A A A A A A A A A	
INTERFUND TRANSFERS IN			,		
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0,00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES	100000				
SOURCES				of the second	
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	0.09
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	0.09
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			AAAAA		
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	ADA (1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-		0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

·			2014-15	2015-16	Percent
Description	Function Codes	Object Codes		Budget	Difference
A. REVENUES				** The state of th	
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	234,000.00	304,000.00	29.9%
5) TOTAL, REVENUES	77.000.44.000.44.000.400.400.400.400.400		234,000.00	304.000.00	29.9%
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		689,400.00	514,400.00	-25.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		anno antico de la constitución de la constitución de la constitución de la constitución de la constitución de l	689,400.00	514,400.00	-25.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)		· · · · · · · · · · · · · · · · · · ·	(455,400.00)	(210,400.00)	-53.8%
D. OTHER FINANCING SOURCES/USES				a in Assertion Assertion	
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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		0900-0333	0.00	0.00	0.0%

			2014-15	2015-16	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(455,400.00)	(210,400.00)	-53.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		,		and the second	
a) As of July 1 - Unaudited		9791	1,879,229.00	1,423,829.00	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,879,229.00	1,423,829.00	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,879,229.00	1,423,829.00	-24.2%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance Necessary table			1,423,829.00	1,213,429.00	-14.8%
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	1,423,829.00	1,213,429,00	-14.8%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00.	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Fullerton Elementary Orange County

July 1 Budget Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

30 66506 0000000 Form 40

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

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES			and and an administration for the common power from the reference and an administration of the common power from the common power fr		
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	1,498,085.00	857,689.00	-42.7%
5) TOTAL, REVENUES		·	1,498,085.00	857,689.00	-42,7%
B. EXPENDITURES				ξ 	
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	0.09
4) Books and Supplies		4000-4999	0.00	0.00	0.09
5) Services and Other Operating Expenditures		5000-5999	117,853.00	131,383.00	11.59
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	612,183.00	632,984.00	3.49
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.09
9) TOTAL, EXPENDITURES			730,036.00	764,367.00	4.79
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			768,049.00	93.322,00	-87.89
D. OTHER FINANCING SOURCES/USES				100 miles	Ol- III. III. III. III. III. III. III. II
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.09
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	755,421.00	757,217.00	0.29
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(755,421.00)	(757,217.00)	0.29

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,628.00	(663,895.00)	-5357.3%
F. FUND BALANCE, RESERVES		7 d 2 d 2 d 2 d 2 d 2 d 2 d 2 d 2 d 2 d			
1) Beginning Fund Balance				or and a second	
a) As of July 1 - Unaudited		9791	782,975.00	795,603.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			782,975.00	795,603.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	·		782,975.00	795,603.00	1.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			795,603.00	131,708.00	-83.4%
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%
		9719	0.00	0.00	0.0%
All Others					
b) Restricted		9740	795.603.00	131,708.00	-83.4%
c) Committed Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
		5700	V.000	V.00	0,070
d) Assigned Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated		0700	0.00	0.00	A 1581
Reserve for Economic Uncertainties		9789	0.00	0,00	0.0%
Unassigned/Unappropriated Amount	7.77	9790	0.00	0.00	0.0%

				-	
Description	Resource Codes Ob	ject Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS					AND AND AND AND AND AND AND AND AND AND
1) Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasury	M.	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		
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	AND THE RESERVE OF THE PARTY OF	······································	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		W	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	documents where the state of th		0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS		even maken kan kan kan kan kan kan kan kan kan ka	0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.09
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other			Today de la Constitución de la C		
Homeowners' Exemptions		8575	0.00	0.00	0.09
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	885,000.00	860,000.00	-2.8%
Unsecured Roll		8616	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.09
Other		8622	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.09
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.09
Sales			A	i Aria	
Sale of Equipment/Supplies		8631	0.00	0.00	0.09
Leases and Rentals		8650	0.00	0.00	0.09
Interest		8660	85.00	165.00	94.19
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.09
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.09
All Other Transfers In from All Others		8799	613,000.00	(2,476.00)	-100.49
TOTAL, OTHER LOCAL REVENUE			1,498,085.00	857,689.00	-42.79
FOTAL, REVENUES			1,498,085.00	857,689.00	-42,7

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Description	Resource Codes Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES				
Classified Support Salaries	2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.0%
EMPLOYEE BENEFITS				
STRS	3101-3102	0.00	0.00	0.0%
PERS	3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	0.00	0.00	0.0%
Unemployment Insurance	3501-3502	0.00	0.00	0.0%
Workers' Compensation	3601-3602	0.00	0.00	0.0%
OPEB, Allocated	3701-3702	0,00	0.00	0.0%
OPEB, Active Employees	3751-3752	0.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.0%
BOOKS AND SUPPLIES				
Books and Other Reference Materials	4200	0.00	0.00	0.0%
Materials and Supplies	4300	0.00	0.00	0.0%
Noncapitalized Equipment	4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES		Today and staying proposed		
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 Improvement	ents 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 I	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and					
Operating Expenditures		5800	117,853.00	131,383.00	11.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES		117,853.00	131,383.00	11.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries		Accessing to		Annual Annual Annual Annual Annual Annual Annual Annual Annual Annual Annual Annual Annual Annual Annual Annua	
or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service				World A A A A	
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	319,239.00	311,596.00	-2.4%
Other Debt Service - Principal		7439	292,944.00	321,388.00	9.7%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		612,183.00	632,984.00	3.4%
TOTAL, EXPENDITURES		.,	730,036.00	764,367.00	4.7%

Fullerton Elementary Orange County

July 1 Budget Capital Project Fund for Blended Component Units Expenditures by Object

30 66506 0000000 Form 49

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					A A A A A A A A A A A A A A A A A A A
SOURCES				ALIZADA A PORTA POPULAR POPULA	
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources County School Bidg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES		:		}	
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	755,421.00	757,217.00	0.29
(d) TOTAL, USES			755,421.00	757,217.00	0.29
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)			(755,421.00)	(757,217.00)	0.2%

			-		Annabet
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	1,498,085.00	857,689.00	-42.7%
5) TOTAL, REVENUES		Andrew Transport	1,498,085.00	857,689.00	-42.7%
B. EXPENDITURES (Objects 1000-7999)					
				٧.	
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	_	117,853.00	131,383.00	11.5%
9) Other Outgo	9000-9999	Except 7600-7699	612,183.00	632,984.00	3.4%
10) TOTAL, EXPENDITURES		- · · · · · · · · · · · · · · · · · · ·	730,036.00	764,367.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			768,049.00	93,322.00	-87.8%
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%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	755,421.00	757,217.00	0.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		-	(755,421.00)	(757,217.00)	0.2%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	MAAANTII MAAATII MAAATII MAAAAN AANAA MAAAAN AANAA MAAAAA MAAAAA MAAAAA MAAAAA MAAAAAA MAAAAAA		12,628.00	(663,895.00)	-5357.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	782,975.00	795,603.00	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			782,975.00	795,603.00	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			782,975.00	795,603.00	1.6%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			795,603.00	131,708.00	-83.4%
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%
Ali Others		9719	0.00	0.00	0.0%
b) Restricted		9740	795.603.00	131,708.00	-83.4%
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%

Fullerton Elementary Orange County

July 1 Budget Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

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Resource Description		2014-15	2015-16 Budget	
		Estimated Actuals		
9010	Other Restricted Local	795,603.00	131,708.00	
Total, Restric	cted Balance	795,603.00	131,708.00	

	**************************************		VICENCE AND AND AND AND AND AND AND AND AND AND		
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,396,356.00	3,786,865.00	11.5%
5) TOTAL, REVENUES			3,396,356.00	3,786,865.00	11.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	3,393,632.00	3.668.632.00	8.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,393,632.00	3,668,632.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.704.00	440,000,00	40.40.40
D. OTHER FINANCING SOURCES/USES	AWARAN AR Maile Mark a mark are to a second and a second and a second and a second and a second and a second a		2,724.00	118,233.00	4240.4%
1) Interfund Transfers				To a control	
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,724.00	118,233.00	4240.4%
F. FUND BALANCE, RESERVES		:		PRESIDENT PRESIDENT PRO	
Beginning Fund Balance a) As of July 1 - Unaudited		9791	2,922,018.00	2,924,742.00	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,922,018.00	2,924,742.00	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,922,018.00	2,924,742.00	0.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable			2,924,742.00	3.042.975.00	4.09
Revolving Cash		9711	0.00	0.00	0.09
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	2,924,742.00	3,042,975.00	4.0%
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%
Unassigned/Unappropriated Reserve for Economic Uncertainties		9789	0.00	0.00	0.09
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.09

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS			or consequences		
Cash a) in County Treasury		9110	0.00		
Fair Value Adjustment to Cash in County Treasur	"V	9111	0.00		
b) in Banks	,	9120	0.00		
c) in Revolving Fund		9130	00.0		
d) with Fiscal Agent		9135	0,00		
e) collections awaiting deposit		9140	0.00		
Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
Due from Grantor Government		9290			
5) Due from Other Funds			0.00		
,		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS	ooloonii taa ka	THE THE STATE OF T	0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS	Ministricture		0.00		
i. LIABILITIES			The state of the s		
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	Notice and the second control of the second	NATIONAL PROGRAMMENT OF THE PROG	0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	**************************************		0.00		
K. FUND EQUITY			and the substitute of the subs		
Ending Fund Balance, June 30 (G9 + H2) - (I6 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16	Percent
	Resource Codes	Object Codes	Estimated Actuals	Budget	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					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	3,261,531.00	3,652,040.00	12.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	63,952.00	63,952.00	0.0%
Supplemental Taxes		8614	66,420.00	66,420.00	0.0%
Penalties and Interest from Delinquent Non-LCFF		0000	2.22		
Taxes		8629	0.00	0.00	0.0%
Interest		8660	4,453.00	4,453.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	rts	8662	0.00	0.00	0.0%
Other Local Revenue		100 A			
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			3,396,356.00	3,786,865.00	11.5%
FOTAL, REVENUES			3,396,356.00	3,786,865.00	11.5%

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Description R	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)		**************************************	of purpose of purpose of the state of the st	-	
Debt Service					
Bond Redemptions		7433	2,070,000.00	2,345,000.00	13.3%
Bond Interest and Other Service Charges		7434	1,323,632.00	1,323,632.00	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 Co	osts)		3,393,632.00	3,668,632,00	8.1%
TOTAL, EXPENDITURES			3.393,632.00	3,668,632.00	8.1%

ACCOUNTS ACC					·
Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS			777		
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES			The second secon		
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES			A A A A A A A A A A A A A A A A A A A		
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS			And the state of t		H 2000-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

			at and the state of the state o		
Description	Function Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00.	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,396,356.00	3,786,865.00	11.5%
5) TOTAL, REVENUES	· · · · · · · · · · · · · · · · · · ·		3,396,356,00	3,786,865.00	11.5%
B. EXPENDITURES (Objects 1000-7999)				Annual An	
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	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,393,632.00	3,668,632.00	8.1%
10) TOTAL, EXPENDITURES			3,393,632.00	3,668,632.00	8.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,724.00	118,233.00	4240.4%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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)			2,724.00	118,233,00	4240.4%
F. FUND BALANCE, RESERVES				A VALUE OF THE PARTY OF THE PAR	
1) Beginning Fund Balance		·			
a) As of July 1 - Unaudited		9791	2,922,018.00	2,924,742.00	0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,922,018.00	2,924,742.00	0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,922,018.00	2,924,742.00	0.1%
Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			2,924,742.00	3.042,975.00	4.0%
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	2,924,742.00	3,042,975.00	4.0%
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%

July 1 Budget
Bond Interest and Redemption Fund
Exhibit: Restricted Balance Detail

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		2014-15	2015-16
Resource	Description	Estimated Actuals	Budget
9010	Other Restricted Local	2,924,742.00	3,042,975.00
Total, Restrict	ted Balance	2,924,742.00	3,042,975.00

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
	Resource Codes	Object codes	LSUITATOU POURAIS		The chec
A. REVENUES			Annual Personal	i de la companya de la companya de la companya de la companya de la companya de la companya de la companya de	
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	1,508,960.00	1,707,200.00	13.1%
5) TOTAL, REVENUES			1,508,960.00	1,707,200.00	13.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	137,370.00	136,902.00	-0.3%
3) Employee Benefits		3000-3999	58,137.00	68,349.00	17.6%
4) Books and Supplies		4000-4999	212,618.00	129,557.00	-39.1%
5) Services and Other Operating Expenses		5000-5999	1,465,334.00	1,543,700.00	5.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,873,459.00	1,878,508.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		DOMESTIC	(364,499.00)	(171,308.00)	-53.0%
D. OTHER FINANCING SOURCES/USES					
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				- October 14	
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		**************************************	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN					
NET POSITION (C + D4)		2/	(364,499.00)	(171,308.00)	-53.09
F. NET POSITION			Alres .		
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	1,301,694.00	937,195.00	-28.09
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			1,301,694.00	937,195.00	-28.0%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Net Position (F1c + F1d)			1,301,694.00	937,195.00	-28.0%
2) Ending Net Position, June 30 (E + F1e)			937,195.00	765,887.00	-18.39
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.09
b) Restricted Net Position		9797	0.00	0.00	0.09
c) Unrestricted Net Position		9790	937,195.00	765,887.00	-18.39

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
G. ASSETS	mounicalism interference de la company de la company de la company de la company de la company de la company d			The second secon	
Cash a) in County Treasury		9110	0.00		
	,				
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks	i	9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets			- energy control of the control of t		
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES	A CONTRACTOR OF THE CONTRACTOR				
Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS		2420	0.00		

Panaulatia -	D		2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Estimated Actuals	Budget	Difference
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		96 50	0.00		
Long-Term Liabilities a) Net Pension Liability		9663	0.00		
b) Net OPEB Obligation		9664	0.00		
c) Compensated Absences		9665	0.00		
d) COPs Payable		9666	0.00		
e) Capital Leases Payable		9667	0.00		
f) Lease Revenue Bonds Payable		9668	0,00		
g) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS	***************************************	····	0.00		
K. NET POSITION					
Net Position, June 30 (G10 + H2) - (I7 + J2)			0.00		

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE			AMERICANA		
Other Local Revenue			MAAAA		
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,960.00	10,200.00	28.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts				TOTAL PROPERTY OF THE PROPERTY	
In-District Premiums/ Contributions		8674	1,485,000.00	1,685,000.00	13.5%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	16,000.00	12,000.00	-25.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,508,960.00	1,707,200.00	13.1%
TOTAL, REVENUES			1,508,960.00	1,707,200.00	13.1%

		1			
Description	Resource Codes Objec	t Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries	1	200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1	300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES				a de la companya de	
Classified Support Salaries	2	200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	. 2	300	87,273.00	86,064.00	-1.4%
Clerical, Technical and Office Salaries	2	2400	50,097.00	50,838.00	1.5%
Other Classified Salaries	2	900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,370.00	136,902.00	-0.3%
EMPLOYEE BENEFITS					
STRS	310	1-3102	0.00	0.00	0.0%
PERS	320	1-3202	16,938.00	17,188.00	1.5%
OASDI/Medicare/Alternative	330	1-3302	10,059.00	10,573.00	5.1%
Health and Welfare Benefits	340	1-3402	27,654.00	36,925.00	33.5%
Unemployment insurance	350	1-3502	67.00	70.00	4.5%
Workers' Compensation	360	1-3602	1,577.00	1,658.00	5.1%
OPEB, Allocated	370	1-3702	1,842.00	1,935.00	5.0%
OPEB, Active Employees	375	1-3752	0.00	0.00	0.0%
Other Employee Benefits	390	1-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,137.00	68,349.00	17.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4	1200	0.00	0.00	0.0%
Materials and Supplies	4	1300	74,964.00	79,557.00	6.1%
Noncapitalized Equipment	4	1400	137,654.00	50,000.00	-63.7%
TOTAL, BOOKS AND SUPPLIES			212,618.00	129,557.00	-39.1%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	8,611.00	10,800.00	25.4%
Dues and Memberships		5300	1,275.00	2,000.00	56.9%
Insurance		5400-5450	608,000.00	663,000.00	9.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvemen	ts	5600	600.00	1,000.00	66.7%
Transfers of Direct Costs - Interfund		5750	1,649.00	2,400.00	45.5%
Professional/Consulting Services and Operating Expenditures		5800	844,199.00	863,500.00	2.3%
Communications		5900	1,000.00	1,000.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSE	ES .		1,465,334.00	1,543,700.00	5.3%
DEPRECIATION				***************************************	
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.09
TOTAL EXPENSES			1,873,459,00	1,878,508.00	0.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					and the second s
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT			TERROR TERROR TERROR		
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			hara nana tana		
SOURCES			to minimum several services and services and services are services and services are services and services are services and services are services and services are services are services and services are		
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(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%

78000000					
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	1,508,960.00	1,707,200.00	13.1%
5) TOTAL, REVENUES			1,508,960.00	1.707,200.00	13.1%
B. EXPENSES (Objects 1000-7999)				THE PROPERTY OF THE PROPERTY O	
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		1,873,459.00	1.878,508.00	0.3%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,873,459.00	1,878,508.00	0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		(364,499.00)	(171,308.00)	-53.0%
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%
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%

	ACCESSABLE IN COLUMN TO COMPANY ON THE COLUMN TO COLUMN		2014-15	2015-16	Percent
Description	Function Codes	Object Codes	Estimated Actuals	Budget	Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(364,499.00)	(171,308.00)	-53.0%
F. NET POSITION					
1) Beginning Net Position			4		
a) As of July 1 - Unaudited		9791	1,301,694.00	937,195.00	-28.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		No.	1,301,694.00	937,195.00	-28.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,301,694.00	937,195.00	-28.0%
2) Ending Net Position, June 30 (E + F1e)			937,195.00	765,887.00	-18.3%
Components of Ending Net Position					
a) Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Position		9790	937,195.00	765.887.00	-18.3%

Fullerton Elementary Orange County

July 1 Budget Self-Insurance Fund Exhibit: Restricted Net Position Detail

30 66506 0000000 Form 67

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

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	2014-	15 Estimated	Actuals	20	015-16 Budge	∍t
Description	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
Total District Regular ADA			······································			
Includes Opportunity Classes, Home &				ľ		
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (includes Necessary Small School	1]		
ADA)	13,334.18	13.334.18	13,509,81	13,334,18	13,334.18	13,334.1
2. Total Basic Aid Choice/Court Ordered						
Voluntary Pupil Transfer Regular ADA						
Includes Opportunity Classes, Home &						
Hospital, Special Day Class, Continuation						
Education, Special Education NPS/LCI						
and Extended Year, and Community Day						
School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA	1					
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)				1		
4. Total, District Regular ADA						
(Sum of Lines A1 through A3)	13,334.18	13,334.18	13,509.81	13,334,18	13,334.18	13,334.1
5. District Funded County Program ADA		· · · · · · · · · · · · · · · · · · ·		,5 <u> </u>		
a. County Community Schools						
per EC 1981(a)(b)&(d)	46.87	46.87	50.95	46.87	46.87	46.8
b. Special Education-Special Day Class	3.32	3.32	3,32		3.32	3.3
c. Special Education-NPS/LCI						
d. Special Education Extended Year	0.31	0.31	0.31	0.31	0.31	0.3
e. Other County Operated Programs:						
Opportunity Schools and Full Day	1	- American				
Opportunity Classes, Specialized Secondary						
Schools, Technical, Agricultural, and Natural						
Resource Conservation Schools						
f. County School Tuition Fund			İ			
(Out of State Tuition) [EC 2000 and 46380]		Į				
g. Total, District Funded County Program ADA	ļ					
(Sum of Lines A5a through A5f)	50.50	50.50	54.58	50.50	50.50	50.5
6. TOTAL DISTRICT ADA		}				
(Sum of Line A4 and Line A5g)	13,384.68	13,384.68	13,564.39	13,384.68	13,384.68	13,384.6
7. Adults in Correctional Facilities	1					
8. Charter School ADA						
(Enter Charter School ADA using						
Tab C. Charter School ADA)						

30 66506 0000000 Form CASH

July 1 Budget 2015-16 Budget Cashflow Worksheet - Budget Year (1)

Fullerton Elementary Orange County

Orange County		Francisconincides/inci)	Cashilow Workshee	Cashilow Worksheet - Budget Year (1)	000000000000000000000000000000000000000	A CONTRACTOR OF THE CONTRACTOR	acassammum.	***************************************	Form CASF
	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF	END.				Company (See Stand Strategical Company)		and the second s			
A. BEGINNING CASH			26,946,454.00	23,419,501.00	16,884,345.00	17,023,625.00	11,322,093.00	8,635,626.00	28,512,731.00	21,629,938.00
B. RECEIPTS										
LCFF/Revenue Limit Sources Principal Apportionment	8010 8010		0 308 466 00	2 328 466 00	8 082 123 00	4 100 608 00	4 100 608 00	8 080 403 00	A 400 608 00	4 100 808 OO
Property Taxes	8020-8079			236 160 00	955.365.00	157.688.00	1.600.019.00	15 008 665 00	2.501.113.00	455.801.00
Miscellaneous Funds	8080-8089		0.00	0.00	0.00	00.0	00.0	00:00	00:00	0.00
Federal Revenue	8100-8299		17,359.00	127,296.00	243,019.00	23,145.00	115,723.00	763,775.00	40,503.00	17,359.00
Other State Revenue	8300-8589		30,552.00	15,276.00	1,764,359.00	145,120.00	282,603.00	00.00	1,199,153.00	00.00
Other Local Revenue	8600-8799		404,663.00	396,728.00	31,738.00	285,644.00	103,149.00	1,206,053.00	1,650,388.00	301,513.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979		2 840 807 00	2 103 828 00	11 078 804 00	4 802 205 00	A 202 102 00	25 060 818 00	0 581 855 00	A 065 371 OO
C. DISBURSEMENTS			00.100,010,0	0,100,020,00	00.400	4,004,450,00	00'95' 134'00	20,010,000,00	00.00010010	1,000,000
Certificated Salaries	1000-1999		585.328.00	5.385.013.00	5.502.079.00	5.560.612.00	5.736.210.00	58.533.00	11,706,551.00	5.736.210.00
Classified Salaries	2000-2999		0.00	948,447.00	1,487,760.00	1,766,715.00	1,543,551.00	1,915,491.00	1,673,730.00	1,859,700.00
Employee Benefits	3000-3999		3.396,988.00	1,379,228.00	2,247,631.00	2,043,301.00	1,200,439,00	2,426,420.00	2,017,760.00	2,375,337.00
Books and Supplies	4000-4999			1,051,220.00	375,933.00	362,010.00	271,507.00	181,005.00	452,512.00	647,440.00
Services	2000-2999		477,135.00	820,337.00	544,101.00	904,045.00	577,584.00	652,921.00	636,180.00	468,764.00
Capital Outlay	6000-6599		25,000.00	150,000.00	175,000.00	55,000.00	75,000.00	00:0	0.00	0.00
Other Outgo	7000-7499		00'086	316.00	260,000.00	29,089.00	45,000.00	25,619.00	(22,085.00)	111,549.00
Interfund Transfers Out	7600-7629		84,287.00	0.00	00.0	00.0	00.0	00.0	0.00	00.00
All Other Financing Uses	7630-7699							di Ara		
TOTAL DISBURSEMENTS	***************************************		4,785,531.00	9,734,561.00	10,592,504.00	10,720,772.00	9,449,291,00	5,259,989.00	16,464,648.00	11,199,000,00
D. BALANCE SHEET ITEMS								•		
Assets and Deferred Outflows						••••				
Cash Not In Treasury	9111-9199				annia de la constanta de la co		000	000000		000
Accounts Receivable	9200-9299	5,882,894.00	3,823,881.00	1,176,579.00	41,180.00	294,145.00	470,632.00	76,478.00	0.00	0.00
Due From Other Funds	9310		NIA CONTRACTOR OF THE CONTRACT		Vivinia de de de de de de de de de de de de de	- 1 / 1 / Ph. (Ph. 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1 / 1				
Stories	9320		***************************************	AND THE PERSON NAMED IN COLUMN						
Prepaid Expenditures	9330						W. Alabara Por Farances			
Other Current Assets	9340	The state of the s	***************************************					***************************************		
Deterred Outflows of Kesources	9490							Wanted 1977		***************************************
SUBTOLAL		5,882,894.00	3,823,881.00	1,176,579.00	41,180.00	294,145.00	470,632.00	76,478.00	0.00	0.00
Clabilities and Deferred milows	0000	1700 000 000		000 000	000000	27 000 00	0	2	0	c c
Des To Otton Eurole	9500-3588	1,120,000.00	0,176,000.00	1,000,000.0	300,000,00	11,200.00	0.00	30	0.00	0.00
Curent Loans	9010									
Unearned Revenues	9650									
Deferred Inflows of Resources	0696						0.000 of the contract of the c			
SUBTOTAL		7,720,000.00	6,176,000.00	1,080,800.00	386,000.00	77,200.00	00.00	0.00	0.00	0.00
Nonoperating								***************************************		
Suspense Clearing	9910		00:0	0.00	0.00					
TOTAL BALANCE SHEET ITEMS		(1,837,106.00)	(2,352,119.00)	95,779.00	(344,820.00)	216,945.00	470,632.00	76,478.00	00:00	0.00
E. NET INCREASE/DECREASE (B - C + D)	<u></u>		(3,526,953.00)	(6,535,156.00)	139,280.00	(5,701,532.00)	(2,686,467.00)	19,877,105.00	(6,882,793.00)	(6,233,629.00)
F. ENDING CASH (A + E)			23,419,501,00	16,884,345.00	17,023,625.00	11,322,093.00	8,635,626.00	28,512,731.00	21,629,938.00	15,396,309.00
G. ENDING CASH, PLUS CASH	e protection of the									
AUCROALS AIND ADJOS INICINIS	888							The second secon		

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July 1 Budget 2015-16 Budget Cashflow Worksheet - Budget Year (1)

Object Warch April Wisy June Acrousis Adjustments TOTAL State TOTAL Miles Mile	Fullerton Elementary Orange County			Cashflow V	Cashflow Worksheet - Budget Year (1)	t Year (1)				
O		Object	March	April	Mav	June	Accruals	Adjustments	TOTAL	BUDGET
Section Sect	ESTIMATES THROUGH THE MONTH			The state of the s						
Secondary Seco			15,396,309.00	16.352.432,00	22,030,141.00	17,057,048.00				
8000-80079 14867-2000 17.224-2	B. RECEIPTS CEF/Revenue imit Sources									
1000-1699 1000-1699 11,220,4200 11,2	Principal Apportionment	8010-8019	8 082 123 00	4 190 698 00	4 190 898 DD	8 D82 126 00	*************************************		62 129 015 00	62 129 015 00
Sept-5699 Sept	Property Taxes	8020-8079	1.968.730.00	11,220,420.00	50.000.00	1,742,759.00		A CALL AND A VOICE OF THE SECOND	36.726.677.00	-
1000-1699 2868 6550 2869 110 1120-1690 1120-1690 2869 110 2869	Miscellaneous Funds	6608-0808	0.00	00'0	00.0	00:0			00.0	
1000-1969 2002 570 0	Federal Revenue	8100-8299	688,555.00	28,931,00	11,572.00	266,163.00	3,442,774.00		5,786,174.00	5,786,17
11777400 16.46.00 17.45.600 17.45.600 17.45.600 17.45.600 17.44.	Other State Revenue	8300-8599	244.413.00	763,792.00	129.845.00	381,895.00	2,680,909.00		7,637,917.00	
1000-1999 57.78 210 0 6.547,577.00 16,445,027 0 0.127.718 0 11,127.12 10 0.56,533 0 0.00 170,214,349.00 0.00	Other Local Revenue	8600-8799	293,579,00	341,186.00	1.745.603.00	253,907.00	920,409.00		7,934,560.00	
1000-1699 1,1277,400.00 16,545,027.00 0,1277,16.00 1,1726,120 0,56,533.00 0,000.2499 1,566,347.00 1,726,271.	Interfund Transfers In	8910-8929							0.00	
1000-1999 1,200 21,000 16,45,027.00 1,1277.18.00 1,172,021.00 26,533.00 1,000 14,002.00 1,000 14,002.00 1,000 14,000	All Other Financing Sources	8930-8979							00:0	
1000-1909 6,736,210 6,687,677 6,887,877 1,725,221 0 1,127,121	TOTAL RECEIPTS		11,277,400.00	16,545,027.00	6,127,718.00	10,726,850.00	7,044,092.00	0.00	120,214,343.00	120,214,343.00
1000-2009 1506-327 00 1729-521 00 17	C. DISBURSEMENTS Certificated Salaries	1000-1999	5,736,210.00	5,677,677.00	5,677,677.00	1,112,121.00	58,533.00		58,532,754.00	
1000-3999 2.011756.00 2.119.925.00 1.992.218.00 1.992.218.00 1.992.218.00 2.017.260.00 2.017.26	Classified Salaries	2000-2999	1,506,357.00	1,729,521.00	1,729,521.00	1.729.524.00	706,686.00		18,597,003.00	18,597,003.00
1000-0499 366,971.00 413.397.00 925,909.00 271,1510.00 1.364,486.00 6.961,725.00 1.364,486.00 6.961,725.00 1.364,486.00 6.961,725.00 1.364,486.00 6.961,725.00 1.364,786.00 1.364,486.00 1.364,786.00	Employee Benefits	3000-3999	2,017,760.00	2,119,925.00	1,992,218.00	1,992,219.00	332,036.00		25,541,262.00	
FORO-5899 FORO	Books and Supplies	4000-4999	368.971.00	473,397.00	925,909.00	271,510.00	1,364,498.00		6,961,725.00	2000
Troncy-469 Troncy-699 Tro	Services	5000-5999	627,809.00	502,247.00	594,326.00	686,406.00	878,933.00		8,370,788.00	8,370,788.00
TOOD 7489 TOOD	Capital Outlay	6000-6559	25,000.00	20,000.00	27,552.00	18,745.00	00'0		571,297.00	
7500-7629 7600	Other Outgo	7000-7499	39,170.00	344,551.00	153,608.00	50,000.00	554,718.00		1,592,515.00	*-
Total	Interfund Transfers Out	7600-7629	00:0	00.0	0.00	0.00	0.00		84,287.00	
10,321,277 00 10,867,318 00 11,100,811 00 5,880,525 00 3,895,404,00 0.00 0.00 0.00 0.00 0.00 0.00 0.	All Other Financing Uses	7630-7699		35.04.0000000000000000000000000000000000					00:0	00.0
9111-9199 9200-8299 9300 9340 9340 9360 9360 9370 9370 9380 9370 9380 9380 9380 9380 9380 9380 9380 938	TOTAL DISBURSEMENTS		10,321,277.00	10,867,318.00	11,100,811.00	5,860,525.00	3,895,404.00	00.00	120,251,631.00	120,251,631.00
111-9199 9200-92999 9200-92999 9200-9299 9200-92999 9200-9299 9200-92999 92	D. BALANCE SHEET ITEMS Assets and Deferred Outflows									
12 266 286 0.0 12 2	Cash Not In Treasury	9111-9199						1	0.00	
9310 9310 900 </td <td>Accounts Receivable</td> <td>9200-9299</td> <td>0.00</td> <td>00.0</td> <td>00.00</td> <td>00.00</td> <td>7,044,091.00</td> <td></td> <td>12,926,986.00</td> <td></td>	Accounts Receivable	9200-9299	0.00	00.0	00.00	00.00	7,044,091.00		12,926,986.00	
9320 9330 9330 9340 9490 9320 9330 9490 9320 9330 9490 9320 9490	Due From Other Funds	9310	A INCREMENTAL PARTIES IN THE PARTIES		And And And And And And And And And And				00.0	P -autic
9330 9930 <th< td=""><td>Stores</td><td>9320</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.00</td><td></td></th<>	Stores	9320							00.00	
9340 9340 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 11,615,404.00 0.00 9610 9610 0.00 0.00 0.00 0.00 0.00 0.00 9650 9650 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 0 0.00 0.00 0.00 0.00 0.00 1,214,294.00 0 0.00 0.00 0.00 0.00 1,203,373.00 0.00 1,274,294.00 0 0.00 0.00 0.00 0.00 1,203,373.00 0.00 1,274,294.00	Prepaid Expenditures	9330						##P-1	00'0	
9490 0.00 0.00 0.00 0.00 12,926,986.00 9600-9569 0.00 0.00 0.00 0.00 11,615,404.00 0.00 9610 9640 0.00 0.00 0.00 0.00 0.00 9650 9650 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 1.5174.284.00 0.00 0.00 0.00 0.00 0.00 0.00 1.6495.283.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 1.6497.00 0.00 0.00 0.00 <td>Other Current Assets</td> <td>9340</td> <td></td> <td>The state of the s</td> <td></td> <td></td> <td></td> <td></td> <td>00:0</td> <td></td>	Other Current Assets	9340		The state of the s					00:0	
Seco-8599 Color	Deferred Outflows of Resources	9490				00.0			00.0	
9500-9569 0.00 0.00 0.00 3.895,404.00 11,615,404.00 9610 9640 0.00 0.00 0.00 0.00 9640 9650 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 11,615,404.00 0.00 0.00 0.00 0.00 3,895,404.00 0.00 11,615,404.00 0.00 0.00 0.00 11,615,404.00 0.00 11,615,404.00 0.00 0.00 0.00 4,866,325.00 6,297,375.00 0.00 1,274,294.00 0.00 1,6352,432.00 22,030,141.00 17,057,048.00 21,923,373.00 0.00 1,274,294.00	SUBTOTAL		0.00	00.0	0.00	00:00	7,044,091.00	00:0	12,926,986.00	
\$500-9599 0.000 0.000 0.000 11.615,404.00 11.615,404.00 9610 9640 0.00 0.00 0.00 0.00 0.00 9640 9640 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 11,615,404.00 C + D) 956,123.00 5,677,709.00 (4,973.093.00) 4,866,325.00 6,297,375.00 0.00 1,274,294.00 C + D) 16,352,432.00 22,030,141.00 17,057,048.00 21,923,373.00 6,297,375.00 0.00 1,274,294.00	Liabilities and Deferred Inflows									
9610 9620 9630 <th< td=""><td>Accounts Payable</td><td>9500-9599</td><td>00.0</td><td>0.00</td><td>0.00</td><td>00.0</td><td>3,895,404.00</td><td></td><td>11,615,404.00</td><td></td></th<>	Accounts Payable	9500-9599	00.0	0.00	0.00	00.0	3,895,404.00		11,615,404.00	
9640 9650 9650 9650 9660 9670 9670 9670 9670 9670 9670 967	Due To Other Funds	9610							00.0	
9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.0	Current Loans	9640							00.0	
9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00	(Ineamed Revenies	9650	The state of the s						100 0	
S - C + D) 956,123.00 5,677,709.00 77,057,048.00 21,923,373.00 6,297,375.00 0.00 11,615,404.00 11,615,404.00 0.00 11,615,404.00 0.00 11,615,404.00 0.00 11,615,404.00 0.00 0.00 11,615,404.00 0.00 0.00 11,615,404.00 0.00 0.00 11,615,404.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Deferred Inflows of Resources	0696							1000	
S -C + D) 956,123.00	SUBTOTAL	2	000	000	00.0	00 0	3 895 404 00	00.0	11 615 404 00	
- C + D) 956,123.00 6.00 77,709.00 77,095.00 6.297,375.00 6.297,375.00 7,274,294.00 77,057,048.00 21,923,373.00 6.297,375.00 0.00 1,274,294.00 7,274	Nonoperating Suspense Clearing	9910							000	
- C + D) 956,123.00 5,677,709.00 (4,973.093.00) 4,866,325.00 6,297,375.00 0.00 1,274,294.00 1,274,294.00 1,6352,432.00 22,030,141.00 17,057,048.00 21,923,373.00	TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	00:0	3,148,687.00		1,311,582.00	
16,352,432 00 22,030,141 00 17,057,048 00 21,923,373 00	EASE (B - C	+ 4	956,123.00	5,677,709.00	(4,973,093.00)	4,866,325.00	6,297,375.00		1,274,294 00	(37,288.00
	F. ENDING CASH (A + E)	NO EST	16,352,432.00	22,030,141.00	17,057,048.00	21,923,373.00				
	G. ENDING CASH, PLUS CASH	panings-o-				elarani.				

July 1 Budget 2015-16 Budget Cashflow Worksheet - Budget Year (2)

ESTIMATES THROUGH THE MONTH		Control of the Contro			The state of the s		manage of the second desired from the second			1
ESTIMATES THROUGH THE MONT	Object	Balances (Ref. Only)	July	August	September	October	November	December	January	February
TO O										
3 CASH			21,923,373.00	22,182,024.00	16,608,993.00	16,452,333.00	10,990,425.00	8,564,426.00	28,506,553.00	21,397,055.00
B. RECEIPTS LCFF/Revenue Limit Sources	-									
Principal Apportionment	8010-8019		2,565,228.00	2,565,228.00	8,339,644.00	4,617,411.00	4,617,411.00	8,339,644.00	4,617,411.00	4,617,411.00
Property Taxes	8020-8079		829,957.00	236,160.00	955,365.00	157,688.00	1,600,019.00	15,008,665.00	2,501,113.00	455,801.00
Miscellaneous Funds	8080-8089		0.00	00.0	0.00	00.00	00.0	00.00	00.0	0.00
Federal Revenue	8100-8299		17,359.00	127,296.00	243,019.00	23,145.00	115,723.00	763,775.00	40,503.00	17,359.00
Other State Revenue	8300-8599		21,680.00	10,840.00	1,252,001.00	102,978.00	200,537.00	00.00	850.927.00	0.00
Other Local Revenue	8600-8799		404,663.00	396,728.00	31,738.00	285,644.00	103,149.00	1,206,053.00	1,650,388.00	301,513.00
Interfund Transfers In All Other Financing Sources	8910-8929	e e e e e e e e e e e e e e e e e e e		AND AND ADDRESS OF THE PARTY OF						
TOTAL RECEIPTS			3,838,887.00	3,336,252.00	10,821,767.00	5,186,866.00	6,636,839.00	25,318,137.00	9,660,342.00	5,392,084.00
C. DISBURSEMENTS Certificated Salaries	1000.1000		504 603 00	5 471 174 00	5 590 112 00	5 649 581 00	5 827 989 00	59 469 00	11 893 856.00	5.827.989.00
Classified Salaries	2000-2999		00.0	957.932.00	1.502,638.00	1,784,382.00	1,558,987.00	1,934,646.00	1,690,468.00	1,878,297.00
Employee Benefits	3000-3999		3,662,915.00	1,487,199.00	2,423,583.00	2,203,257.00	1,294,414.00	2,616,368.00	2,175,717.00	2,561,287.00
Books and Supplies	4000-4999	2000	173,279.00	844,037.00	301,841.00	290,662.00	217,996.00	145,331.00	363,327.00	519,837.00
Services	5000-5999		501,418.00	862,086.00	571,792.00	950,054.00	606,979.00	686,150.00	668,557.00	492,621.00
Capital Outlay	6000-6599		25,000.00	150,000.00	175,000.00	55,000.00	75,000.00	00.0	00.0	0.00
Other Outgo	7000-7499		00.086	316.00	268,000.00	29,089.00	45,000.00	25,619.00	(22,085.00)	111,549.00
Interfund Transfers Out	7600-7629		84,287.00	00.00	0.00	0.00	0.00	00.0	0.00	00:00
All Other Financing Uses	7630-7699					00 100 000 00	2000	CO COL ECT	00 000 000	44 904 500
IOIAL DISBURSEMENTS	THE THE PERSON NAMED IN COLUMN	A STATE OF THE STA	5,042,572,00	8,772,744.00	10,832,966.00	10,862,025.00	9,020,300,0	5,407,585,00	10,708,040,00	00.000(186.11
D. BALANCE SHEET ITEMS Assets and Deferred Outflows		an an an an an an an an an an an an an a								
Cash Not In Treasury	9111-9199									Library
Accounts Receivable	9200-9299	7,044,091.00	4,578,659.00	1,408,818.00	49,309.00	352,205.00	563,527.00	91,573.00	0.00	00:00
Due From Other Funds	9310	THE PARTY OF THE P		- CONSTRUCTION AND THE PART OF		***************************************				
Stores Consodition	6320			and the second second					***************************************	
Other Current Assets	9330	COMMONOVA PRILA DO ANNOS MAS	-	and an analysis of the second				***************************************		
Deferred Outflows of Resources	9490								***************************************	
SUBTOTAL		7,044,091.00	4,578,659.00	1,408,818.00	49,309.00	352,205.00	563,527.00	91,573.00	00:00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	3,895,404.00	3,116,323.00	545,357.00	194,770.00	38,954.00	00:00	00.00	00:00	00.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deterred Inflows of Resources	0696	00 101 100 0	, ,	00 111	00 000	00 710	0	000	000	ò
Nonoperating		3,895,404,00	3,110,323.00	545,357.00	194,770.00	38,934.00	0.00	0.00	0.00	0.00
Suspense Clearing TOTAL BALANCE SHEET ITEMS	9910	3 148 687 00	1 482 338 DO	863 481 00	(145 461 00)	313 251 00	563 527 00	01 573 00	000	00 0
F NFT INCREASE/DECREASE (B - C	C + D)		258 651 00	(5 573 031 00)	(156 860 00)	(5 461 908 00)	(2 425 999 00)	19 942 127 00	(7 109 498 00)	(5 999 496 00)
F. ENDING CASH (A + E)	фис		22,182,024.00	16,608,993.00	16,452,333.00	10,990,425.00	8,564,426.00	28,506,553.00	21,397,055.00	15,397,559.00
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS	reason-		A CONTRACTOR OF THE PROPERTY O							

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July 1 Budget 2015-16 Budget Cashflow Worksheet - Budget Year (2)

Fullerton Elementary Orange County

NITH JUNE 15.387.599.00 16.316.196.00 17.289.500.00 17.289.500.00 17.289.500.00 17.289.600		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
800 69019 83986440 4617.4110 4316.196.00 17.298.500.00 13.42776.00 84.2774.00 85.269.610.00 13.42776.00 13.4	ESTIMATES THROUGH THE MONTH									
8000 8010 8010 8010 8010 8010 8010 8010			15,397,559.00	16,316,196.00	21,989,465.00	17,288,529.00				***************************************
1000-1999 1986-1991 11220-4401 11220	S. RECEIPTS LCFF/Revenue Limit Sources Dringing Americanset	8010 8010	8 330 644 00	A 6.17 A 1.1 00	A 817 A11 ON	8 330 643 00			966 103 407 00	66 193 497 00
1000-1699 1000		8010-0018	0,000,044,00	4,011,411.00	000000#	4 747 750 00			26 726 677 00	26 776 677 00
100-1692 200,577-0 20,210.0 20,149.0 20,219.0	Froperty laxes	8020-8079	1,906,730,00	11,220,420.00	00.000,00	1,742,759.00			20,120,071,00	30,720,027,00
173-477-100-20-20-20-20-20-20-20-20-20-20-20-20-2	Miscellaneous Funds	8080-8089	0.00	0.00	0.00	0.00	00 127 011 0		286 176 00	0.00
11 12 13 14 14 15 15 15 15 15 15	Other State Revenue	8300-0028	000,000,000	20,331.00	02 139 00	270 996 00	1 902 391 00		5 419 918 00	5 419 918 00
11-673-9479 11-673-945.00 16-749-90-900 6-516.775.00 10-973-489-00 6-786-574.00 0.000 122.000.00 0.000 122.000.00 0.000 122.000.00 0.000 122.000.00 0.00	Other Local Revenue	8600-8799	203 579 00	341 18R DD	1 745 603 00	253 906 00	920 409 00		7 934 559 00	7.934.559.00
1000-1696 6.627.989	Interfund Transfers In	8910-8929	00.010.02	2000	00.000,01.1,1		0000		00.0	00:0
11489 445 00 16749 40 00 6 516,725 00 11,729 916 00 6 266,571 00 10,873 469 00 12,060,020 00 11,729 916 00 11,729 916 00 12,060,020 00 11,729 916 00 1	All Other Financing Sources	8930-8979							0.00	0.00
1000-1599 5.627.089 0.00	TOTAL RECEIPTS		11,463,945.00	16,749,940.00	6,516,725.00	10,873,468.00	6,265,574.00	00.0	122,060,826.00	122,060,826.00
1000-2009 1574 100 1748 160 1748 160 1748 160 1748 160 1748 160 1748 160 1748 160 1748 160 1748 160 1748 160 1748 160 1748 160 1748 1	. DISBURSEMENTS Certificated Salaries	1000-1999	5,827,989.00	5,768,520.00	5,768,520.00	1,129,916.00	59,469.00		59,469,277.00	59,469,277.00
1000-3696 2,175,170 2,266,880.00 2,148,176.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 366,027.00 367,027.00 3	Classified Salaries	2000-2999	1,521,421.00	1,746,816.00	1,746,816.00	1,746,816.00	713,753.00		18,782,972.00	18,782,972.00
4000-4899 286 251.0 210 200 217.396 00 1095,571.0 5.5 689,477.0 5.5 690,477.0	Employee Benefits	3000-3999	2,175,717.00	2,285,880.00	2,148,176.00	2,148,176.00	358,029.00	on.	27,540,718.00	27,540,718.00
FORD-5999 GEST FORD	Books and Supplies	4000-4999	296,251,00	380,096.00	743,423.00	217,996.00	1,095,571.00		5,589,647.00	5,589,647.00
FOOD-6569 FOOD-6500 FOOD	Services	5000-5999	00.097,659	527,808.00	624,573.00	721,338.00	923,664.00	en tour	8,796,800.00	8,796,800.00
Trigon 7499 Trigon 100 Tr	Capital Outlay	6000-6599	25,000.00	20,000.00	27,552.00	18,745.00	00.0	MARK	571,297.00	571,297.00
7800-7629 7800	Other Outgo	7000-7499	39,170.00	347,551.00	158,601.00	54,766.00	554,718.00		1,613,274.00	1,613,274.00
10 10 10 10 10 10 10 10	Interfund Transfers Out	7600-7629	0.00	0.00	00'0	00.00	00.0		84,287.00	84,287.00
10545308.00	All Other Financing Uses	7630-7699	PRESENTATION CONTRACTOR AND AND AND AND AND AND AND AND AND AND	The same of the sa					00.00	0.00
9111-9199 9200-8299 9310 9330 9340 9340 9460 9600 9600 9600 9700-8599 97000-8599 97000-8599 97000	TOTAL DISBURSEMENTS		10,545,308.00	11,076,671.00	11,217,661.00	6,037,753.00	3,705,204.00	0.00	122,448,272.00	122,448,272.00
1111-9199 9200-9299 9200	BALANCE SHEET ITEMS	e24240000								
100 100	ssets and Deterred Outflows	2,44		•••					C	
100 cm 1	Cash Not in Heasury	9111-9189	~~~	500	50 6	000	00 044 400 0	ALA VENEZA E POORE DE PORE DE	42 200 884 00	
9330 9330 9330 9330 9330 9330 9330 9330 9330 900 <t< td=""><td>Accounts receivable Due From Other Funds</td><td>9200-9299</td><td>O.O.</td><td>00.0</td><td>0.00</td><td>OO'O</td><td>0,203,373,00</td><td></td><td>00.0</td><td></td></t<>	Accounts receivable Due From Other Funds	9200-9299	O.O.	00.0	0.00	OO'O	0,203,373,00		00.0	
9330 9340 9330 9490 930 9490 0.00 <td>Stores</td> <td>0330</td> <td></td> <td>WED PORTER TO THE PORTER TO TH</td> <td>TOTAL CONTROL</td> <td></td> <td></td> <td>- County</td> <td>00 0</td> <td></td>	Stores	0330		WED PORTER TO THE PORTER TO TH	TOTAL CONTROL			- County	00 0	
9340 9490 9490 90.00 0.00 0.00 13,309,654.00 9500-9599 0.00 0.00 0.00 0.00 13,309,654.00 0.00 9640 9640 0.00 0.00 3,705,205.00 7,600,609.00 9650 9650 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9670 0.00 0.00 3,705,205.00 0.00 0.00 9680 0.00 0.00 3,705,205.00 0.00 0.00 9690 0.00 0.00 3,705,205.00 0.00 7,600,609.00 9690 0.00 0.00 3,705,205.00 0.00 7,600,609.00 0.00 0.00 0.00 4,835,715.00 0.00 5,709,056.00 0.00 0.00 2,124,24,40 5,120,738.00 0.00 6,509,066.00 0.00 0.00 21,288,529.00 22,124,244.00 0.00 6,00 6,700,096.00	Prepaid Expenditures	0220			LALADON ATTEREST FOR PORTOR PO	- COLOR		-	00.0	
9490 0.00 0.00 0.00 0.00 13.309,664.00 9500-9599 0.00 0.00 0.00 0.00 13.309,664.00 9610 0.00 0.00 0.00 7,600,609.00 7,600,609.00 9640 9640 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 7,600,609.00 0.00 0.00 0.00 0.00 4,835,715.00 0.00 5,709,056.00 0.00 0.00 0.00 0.00 4,835,715.00 5,120,738.00 0.00 5,321,609.05 0.00 0.00 0.1316,196.00 21,389,465.00 17,288,529.00 22,124,244.00 0.00 5,321,609.06 0.00	Other Current Accete	0370	WERE THE PROPERTY OF THE PROPE	THE PERSON AND AND AND AND AND AND AND AND AND AN		vancas:			U0 U	
9500-9599 0.00 0.00 0.00 0.00 0.00 0.00 13.309.664.00 9600-9599 0.00 0.00 0.00 0.00 0.00 7,600,609.00 9640 9640 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 9690 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	Deferred Outflows of Resources	9490	***************************************	- Attenuation of the state of t				A CONTRACTOR CONTRACTO	000	
9500-9599 0.00 0.00 0.00 0.00 3,705,205.00 7,600,609.00 9610 9640 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 7,600,609.00 9650 0.00 0.00 0.00 0.00 7,600,609.00 0.00 9650 0.00 0.00 0.00 0.00 7,600,609.00 0.00 S 0.00 0.00 0.00 4,835,715.00 5,120,738.00 0.00 5,709,055.00 C + D) 918,637.00 0.01,389,465.00 17,288,529.00 22,124,244.00 5,120,738.00 0.00 5,321,609.00	SUBTOTAL	>	000	000	00.0	00.0	6.285.573.00	000	13 309 664 00	
9500-9599 0.00 0.00 0.00 3,705,205.00 7,600,609.00 9610 9640 0.00 0.00 0.00 0.00 9640 9640 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 9650 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	abilities and Deferred Inflows			A INC. OF CO		Hamous				
9610 9640 9640 9640 9640 9640 9640 9640 9650 <th< td=""><td>Accounts Payable</td><td>9500-9599</td><td>0.00</td><td>0.00</td><td>00.00</td><td>0.00</td><td>3,705,205.00</td><td></td><td>7,600,609.00</td><td></td></th<>	Accounts Payable	9500-9599	0.00	0.00	00.00	0.00	3,705,205.00		7,600,609.00	
9640 9640 0.00 0.00 0.00 0.00 9650 9690 0.00 0.00 0.00 0.00 0.00 0.00 S 9910 0.00 <td>Due To Other Funds</td> <td>9610</td> <td>CONTRACTOR OF THE PROPERTY OF</td> <td></td> <td></td> <td>*******</td> <td></td> <td></td> <td>00.0</td> <td></td>	Due To Other Funds	9610	CONTRACTOR OF THE PROPERTY OF			*******			00.0	
9650 9660 0.00 <th< td=""><td>Current Loans</td><td>9640</td><td></td><td></td><td></td><td></td><td></td><td></td><td>00.00</td><td></td></th<>	Current Loans	9640							00.00	
S - C + D) 918 657 00	Uneamed Revenues	9650							00.0	
S - C + D) 916 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	Deferred Inflows of Resources	0696			~~~				00.0	
S - C + D) 918 637 00 21,889,465 00 17,288,529 00 22,124,244 00 6,000 6,	SUBTOTAL		00.0	00:0	00:00	0.00	3,705,205.00	0.00	7,600,609.00	
S 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.	onoperating Suspense Clearing	9910					rod************************************		00.0	
- C + D) 918,637.00 6,673,269.00 (4,700,936.00) 4,835,715.00 5,120,738.00 0.00 6,321,609.00 (387) - C + D) 16,316,196.00 21,389,465.00 17,288,529.00 22,124,244.00 5,120,738.00 6,321,609.00 (387)	TOTAL BALANCE SHEET ITEMS	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	00'0	0.00	00.00	0.00	2,560,368.00	00'0	5,709,055.00	
16,316,196.00 21,989,465.00 17,288,529.00 22,124,244.00	, NET INCREASE/DECREASE (B - C +	(a	8,6	5,673,269.00	(4,700,936.00)	4,835,715.00	5,120,738.00	00.00	5,321,609.00	(387,446.00)
	. ENDING CASH (A + E)		16,316,196.00	21,989,465.00	17,288,529.00	22,124,244.00			Control of the Contro	
	G. ENDING CASH, PLUS CASH								0	

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July 1 Budget 2014-15 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

30 66506 0000000 Form CEA

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	58,178,038.00	301	0.00	303	58,178,038.00	305	2,312,221.00		307	55,865,817.00	309
2000 - Classified Salaries	17,671,974.00	311	0.00	313	17,671,974.00	315	2,419,777.00		317	15,252,197.00	319
3000 - Employee Benefits (Excluding 3800)	24,031,799.00	321	1.080,328,00	323	22,951,471,00	325	911,565.00		327	22.039.906.00	329
4000 - Books, Supplies Equip Replace. (6500)	8,598,964.00	331	0.00	333	8,598,964.00	335	889.082.00		337	7.709.882.00	
5000 - Services & 7300 - Indirect Costs	7,692,668.00]	0.00	343		345			347	6,241,871.00	
	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1 7 7 1		OTAL	115,093,115.00	 	1,400,797.00 [OTAL	l	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.

			EDP
PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1. Teacher Salaries as Per EC 41011	1100	49,816,963.00	375
2. Salaries of Instructional Aides Per EC 41011	,	4,565,689.00	380
3. STRS	3101 & 3102	4,407,090.00	382
4. PERS	3201 & 3202	433,972.00	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	1,119,397.00	384
6. Health & Welfare Benefits (EC 41372)			
(Include Health, Dental, Vision, Pharmaceutical, and			
Annuity Plans).	3401 & 3402	8,757,959.00	385
7. Unemployment insurance	3501 & 3502	28,121.00	390
8. Workers' Compensation Insurance	3601 & 3602	678,772.00	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	420,500.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		70,228,463.00	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).		1,408,030.00	396
b. Less: Teacher and Instructional Aide Salaries and			
Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS.	· · · · · · · · · · · · · · · · · · ·	68,820,433.00	397
15. Percent of Current Cost of Education Expended for Classroom			
Compensation (EDP 397 divided by EDP 369) Line 15 must	İ		
equal or exceed 60% for elementary, 55% for unified and 50%			
for high school districts to avoid penalty under provisions of EC 41372		64.25%	
16. District is exempt from EC 41372 because it meets the provisions			
of EC 41374. (If exempt, enter 'X')		18	<u> </u>

PAR	T III: DEFICIENCY AMOUNT	
.		
A de	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not existence of EC 41374.	
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2.	Percentage spent by this district (Part II, Line 15)	
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).	107,109,673.00
5.	Deficiency Amount (Part III, Line 3 tímes Line 4)	0.00

Þ	ART IV: Explanation for adjustments entered in Part I, Column 4b (required)
<u>-</u> -	Art 11 Explanation of adjustments emoted in 1 art 5 continues to frequency
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Fullerton Elementary Orange County July 1 Budget 2014-15 Estimated Actuals GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

30 66506 0000000 Form CEA

California Dept of Education SACS Financial Reporting Software - 2015.1.0 File: cea (Rev 03/09/2015) Current Expense Formula/Minimum Classroom Compensation

PARTI - 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	58,532,754.00	301	0.00	303	58,532,754.00	305	2,109,882.00		307	56,422,872.00	309
2000 - Classified Salaries	18,597,003.00	311	0.00	313	18,597,003.00	315	2,503,484.00		317	16,093,519.00	319
3000 - Employee Benefits (Excluding 3800)	25,541,262.00	321	1,077,878.00	323	24,463,384.00	325	894,177.00		327	23,569,207.00	329
4000 - Books, Supplies Equip Replace. (6500)	7,113,725.00	331	200,000.00	333	6,913,725.00	335	746,625.00		337	6,167,100.00	339
5000 - Services & 7300 - Indirect Costs	7,983,908.00	341	352,058.00	343	7,631,850.00	345	1,240,091.00		347	6,391,759.00	349
Contractor's constant constant		,	T	OTAL	116,138,716.00	365	- Commence of the Commence of	Т	OTAL	108,644,457.00	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.

				EDP
PAR	T II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		No.
1.	Teacher Salaries as Per EC 41011	1100	50,104,781.00	375
2.	Salaries of Instructional Aides Per EC 41011	2100	4,817,598.00	380
3.	STRS	3101 & 3102	5,312,050.00	382
4.	PERS	3201 & 3202	496,238.00	383
5.	OASDI - Regular, Medicare and Alternative	3301 & 3302	1,107,355.00	384
6.	Health & Welfare Benefits (EC 41372)			
	(Include Health, Dental, Vision, Pharmaceutical, and			
	Annuity Plans).	3401 & 3402	9,073,513.00	385
7.	Unemployment Insurance.	3501 & 3502	27,706.00	390
8.	Workers' Compensation Insurance.	3601 & 3602	662,195.00	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).		71,601,436.00	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).		1,359,913.00	396
b	Less: Teacher and Instructional Aide Salaries and			
	Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14.	TOTAL SALARIES AND BENEFITS.		70,241,523.00	397
15.	Percent of Current Cost of Education Expended for Classroom			
	Compensation (EDP 397 divided by EDP 369) Line 15 must			
İ	equal or exceed 60% for elementary, 55% for unified and 50%			
	for high school districts to avoid penalty under provisions of EC 41372		64.65%	,
16.	District is exempt from EC 41372 because it meets the provisions			
	of EC 41374. (If exempt, enter 'X')			

PAF	T III: DEFICIENCY AMOUNT	· · · · · · · · · · · · · · · · · · ·
	ficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not existence of EC 41374.	empt under the
1.	Minimum percentage required (60% elementary, 55% unified, 50% high).	60.00%
2.	Percentage spent by this district (Part II, Line 15)	64.65%
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).	108,644,457.00
5.	Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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200			
4664	PART IV: Explanation for adjustments entered in Part I, Column 4b (required)		
2			

Fullerton Elementary Orange County July 1 Budget 2015-16 Budget GENERAL FUND Current Expense Formula/Minimum Classroom Compensation

30 66506 0000000 Form CEB

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCA	THE PARTY OF THE P				economical de la company de la company de la company de la company de la company de la company de la company d
Adjusted Beginning Fund Balance	9791-9795	0.00		896,969.00	896,969.00
State Lottery Revenue	8560	1,846,724.00		496,287.00	2,343,011.0
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of	0000 0100			0.00	0.0
Lapsed/Reorganized Districts	8965	0.00		0.00	0.0
5. Contributions from Unrestricted					
Resources (Total must be zero)	8980	0.00			0.0
6. Total Available					
(Sum Lines A1 through A5)		1,846,724.00	0.00	1,393,256.00	3,239,980.0
3. EXPENDITURES AND OTHER FINANCI					
Certificated Salaries	1000-1999	1,846,724.00			1,846,724.0
2. Classified Salaries	2000-2999	0.00			0.0
Employee Benefits	3000-3999	0.00			0.0
Books and Supplies	4000-4999	0.00		593,256.00	593,256.0
a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.0
 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				
6. Capital Outlay	6000-6999	0.00			0.0
7. Tuition	7100-7199	0.00			0.0
Interagency Transfers Out a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00	A TOTAL CONTRO		0.0
b. To JPAs and All Others	7213,7223, 7283,7299	0.00	NO 000-000-000-000-000-000-000-000-000-00		0.0
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.0
11. All Other Financing Uses	7630-7699	0.00			0.0
12. Total Expenditures and Other Financir	ng Uses			, treety	
(Sum Lines B1 through B11)		1,846,724.00	0.00	593,256.00	2,439,980.0
C. ENDING BALANCE (Must equal Line A6 minus Line B12) COMMENTS:	979Z	0.00	0.00	800,000.00	800,000.0

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.

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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 a	ınd E;					
current year - Column A - is extracted) A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	98,855,692.00	4.11%	102,920,173.00	4.07%	107,107,970.00
Federal Revenues	8100-8299	0.00	0.00%	102,720,175.00	0.00%	101,101,510.00
3. Other State Revenues	8300-8599	4,562,805.00	-50.07%	2,278,074.00	0.00%	2,278,074.00
Other Local Revenues	8600-8799	489,287.00	0.00%	489,287.00	0.00%	489,287.00
5. Other Financing Sources		1				
a. Transfers In	8900-8929	0,00	0.00%		0,00%	
b. Other Sources c. Contributions	8930-8979 8980-8999	(12,565,472.00)	0.00% 5.00%	(13,193,746,00)	0.00% 5.00%	(13,853,433.00
6. Total (Sum lines A1 thru A5c)	0900-0999	91.342.312.00	1.26%	92,493,788.00	3.81%	96,021,898.00
		71.375.312.00	1.2076	92,493,765,00	7.671.0	90,021,696.00
B. EXPENDITURES AND OTHER FINANCING USES	2000					
1. Certificated Salaries						
a. Base Salaries				48,332,210.00		49,105,525.00
 Step & Column Adjustment 				773,315.00	-	785,689.00
c. Cost-of-Living Adjustment				······································		
d. Other Adjustments	Ĭ.					***************************************
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,332,210.00	1.60%	49,105,525.00	1.60%	49,891,214.00
2. Classified Salaries						
a. Base Salaries			0.8500000.60.60	11,724,538.00		11,841,783.00
b. Step & Column Adjustment	į			117,245.00		118,418.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,724,538.00	1.00%	11,841,783.00	1.00%	11,960,201.00
Employee Benefits	3000-3999	19,874,670.00	8.52%	21,567,201.00	8.16%	23,327,745.00
Books and Supplies	4000-4999	5,332,156.00	-23.89%	4,058,164.00	2.70%	4,167,734.00
Services and Other Operating Expenditures	5000-5999	5,708,426.00	6.20%	6,062,554.00	2.70%	6,226,243.00
Services and Outer Operating Experientities Capital Outlay	6000-6999	109,297.00	0.00%	109,297.00	0.00%	109,297.00
	7100-7299, 7400-7499	879,395.00	2.36%	900,154.00	2.22%	920,154.00
7. Other Outgo (excluding Transfers of Indirect Costs)						
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(847,724.00)	0.00%	(847,724.00)	0.00%	(847,724,00
9. Other Financing Uses	7600 7620	84,287.00	0.00%	94 197 00	0.00%	94 797 00
a. Transfers Out b. Other Uses	7600-7629 7630-7699	0.00	0.00%	84,287.00	0.00%	84,287.00
10. Other Adjustments (Explain in Section F below)	7020-7032		ek independent sammen.		1987/2000/2000/2000	
11. Total (Sum lines B1 thru B10)		91,197,255.00	1.85%	92,881,241.00	3.18%	95,839.151.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		91,191,000,00	1.0276	22,001,241.00	2,1670	22,032,131.00
(Line A6 minus line B11)		145,057.00		(387,453.00)		182,747.00
Ailmontological and Alexander		145,057,00		(307,435.00)		\$02,747.00
D. FUND BALANCE	1	24 242 221 22		*		nr roo 10# 00
1. Net Beginning Fund Balance (Form 01, line F1e)		26,742,521.00		26,887,578.00		26,500,125.00
2. Ending Fund Balance (Sum lines C and D1)		26,887,578.00		26,500,125.00	_	26,682,872.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	115,681,00		115.681.00		115,681,00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		· · · · · · · · · · · · · · · · · · ·		
2. Other Commitments	9760	0.00				
d. Assigned	9780	913,429.00		913,429.00		913,429.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,607,549.00		3,673,449.00		3,784,267.00
2. Unassigned/Unappropriated	9790	22,250,919.00		21,797,566.00		21,869,495.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		26,887,578.00		26,500,125.00		26,682,872.0

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	3,607,549.00		3,673,449.00		3,784,267.00
c. Unassigned/Unappropriated (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)	9790	22,250,919.00		21,797,566.00	Part of the state	21,869,495.00
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)		25,858,468.00		25,471,015.00		25,653,762.00

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.

	R	lestricted				
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						
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	0.00 5,786,174.00	0.00%	£ 206 124 00	0.00%	F 706 174 00
Cother State Revenues Other State Revenues	8300-8599	3,075,112.00	0.00% 2,17%	5,786,174.00 3,141,842.00	0.00% 2.43%	5,786,174.00 3,218,189.00
4. Other Local Revenues	8600-8799	7,445,273.00	0.00%	7,445,273.00	0.00%	7,445,273.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0,00%		0.00%	
b. Other Sources c. Contributions	8930-8979	0.00	0,00%	12 102 746 00	0.00%	12.052.422.00
6. Total (Sum lines A1 thru A5c)	8980-8999	12,565,472.00 28,872.031.00	5.00% 2.41%	13,193,746.00 29,567.035.00	5.00% 2,49%	13,853,433.00 30,303,069.00
B. EXPENDITURES AND OTHER FINANCING USES		26.672.031.00	2.41701	29.307.033.00	2,4776	30,303,009.00
EAFEINDITURES AND OTHER FINANCING USES Certificated Salaries						
a. Base Salaries				10 200 544 00		10 262 752 00
b. Step & Column Adjustment				10,200,544.00	<u> </u>	10,363,753.00
· · ·				163,209.00		165,820.00
c. Cost-of-Living Adjustment d. Other Adjustments			-		8 8 8 8 8 F	
	1000 1000	10 000 544 00	1.004	10.000 000		
e. Total Certificated Salaries (Sum lines B1a thru B1d) 2. Classified Salaries	1000-1999	10,200,544.00	1.60%	10,363,753.00	1.60%	10,529,573.00
a. Base Salaries			_	6,872,465.00		6,941,190.00
b. Step & Column Adjustment				68,725,00		69,412.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,872,465,00	1.00%	6,941,190.00	1.00%	7,010,602.00
3. Employee Benefits	3000-3999	5,666,592.00	5.42%	5,973,516.00	5.61%	6,308,336.00
Books and Supplies	4000-4999	1,629,569.00	-6.02%	1,531,486.00	6.02%	1,623,644.00
Services and Other Operating Expenditures	5000-5999	2,662,362.00	2.70%	2,734,246.00	2.70%	2,808,070.00
6. Capital Outlay	6000-6999	462,000.00	0.00%	462,000.00	0.00%	462,000.00
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,100,000.00	0.00%	1,100,000.00	0.00%	1,100,000.00
Other Outgo - Transfers of Indirect Costs	7300-7399	460,844.00	0.00%	460,844.00	0.00%	460,844.00
9. Other Financing Uses						
a, Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	-					
11. Total (Sum lines B1 thru B10)	,	29,054,376,00	1.76%	29,567,035,00	2.49%	30,303,069.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(182,345.00)		0.00		2.00
D. FUND BALANCE		(102.343.00)	######################################	0.00	STOMATING COURSES AND ASSESSMENT OF THE STORY	0.00
		1 200 000 00		1 40# 4## 00		
Net Beginning Fund Balance (Form 01, line F1e) Finding Fund Balance (Sum lines C and D1)	}	1,380,000.00		1,197,655.00	-	1,197,655.00
Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance	}	1,197,655.00		1,197,655,00		1,197,655.00
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1.197.655.00		1.197,655.00		1,197,655.00
c. Committed	2710	1177,000,000			T.	5,327,033,00
1. Stabilization Arrangements	9750				5 2 2 2 2 2	
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	2100					
Reserve for Economic Uncertainties	9789					
	T T	0.00		0.00		
2. Unassigned/Unappropriated	9790	0.00		0.00	-	0.00
f. Total Components of Ending Fund Balance	İ	1 107 455 00		1 100 500 50		1.105.455.65
(Line D3f must agree with line D2)		1,197,655.00		1,197,655.00		1,197,655.00

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		Section of Contraction of Contraction				
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	nessia) stanta terkij				
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.

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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;						www
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	98,855,692.00	4.11%	102,920,173.00	4.07%	107,107,970.00
2. Federal Revenues	8100-8299	5,786,174.00	0.00%	5,786,174.00	0.00%	5,786,174.00
Other State Revenues	8300-8599	7,637,917.00	-29.04%	5,419,916,00	1.41%	5,496,263.00
4. Other Local Revenues	8600-8799	7,934,560.00	0.00%	7,934,560.00	0.00%	7,934,560.00
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)		120,214,343.00	1.54%	122.060,823.00	3,49%	126,324,967.00
B. EXPENDITURES AND OTHER FINANCING USES				The state of the s		120010
Certificated Salaries						
a. Base Salaries				ደ ብ ድንስ ማይፈ በብ		60 460 270 00
1				58,532,754.00		59,469,278.00
b. Step & Column Adjustment			6	936,524.00		951,509.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,532,754,00	1.60%	59,469,278.00	1.60%	60,420,787.00
2. Classified Salaries						
a. Base Salaries				18,597,003.00		18,782,973.00
b. Step & Column Adjustment				185,970.00	-	187,830.00
c. Cost-of-Living Adjustment			# Telegraphy			
1				0.00		0.00
d. Other Adjustments		100.000.000.000.0000.000		0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,597,003.00	1.00%	18,782,973.00	1.00%	18,970,803.00
3. Employee Benefits	3000-3999	25,541,262.00	7.83%	27,540,717.00	7.61%	29,636,081.00
Books and Supplies	4000-4999	6,961,725.00	-19.71%	5,589,650.00	3.61%	5,791,378.00
Services and Other Operating Expenditures	5000-5999	8,370,788.00	5.09%	8,796,800.00	2.70%	9,034,313.00
6. Capital Outlay	6000-6999	571,297.00	0.00%	571,297.00	0.00%	571,297.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,979,395.00	1.05%	2,000,154.00	1.00%	2,020,154.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(386,880.00)	0.00%	(386,880.00)	0.00%	(386,880.00)
9. Other Financing Uses	1300-1377	(300,000,00)	0.0076	(.760,060,00)	0.0076	(360,660.00)
a. Transfers Out	7600-7629	84,287.00	0.00%	84,287.00	0.00%	94 297 00
b. Other Uses	ŀ	0.00				84.287.00
	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)		120.251,631.00	1.83%	122,448,276.00	3.02%	126,142,220.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(37,288.00)		(387,453.00)		182,747.00
D. FUND BALANCE						
Net Beginning Fund Balance (Form 01, line F1e)		28,122,521.00		28,085,233.00		27,697,780.00
2. Ending Fund Balance (Sum lines C and D1)		28,085,233.00		27,697,780.00		27,880,527.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	115,681.00		115,681.00		115,681.00
b. Restricted	9740	1,197,655.00		1,197,655.00	La casa di F	1,197,655.00
c. Committed	,,,,	112.71,000.00		3,27,000.00		1,177,1000,000
I. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	913,429.00	1	913,429.00		913,429.00
e. Unassigned/Unappropriated	2700	210,722,00	-	713,727,00		/13,467,00
Reserve for Economic Uncertainties	9789	3,607,549.00		2 692 440 00		2 704 367 00
Neserve for Economic Oricenanties Unassigned/Unappropriated	9789 9790	22,250,919.00		3,673,449.00		3,784,267.00
f. Total Components of Ending Fund Balance	7/70	44,430,919.00		21,797,566.00		21,869,495.00
(Line D3f must agree with line D2)		30.007.033.00		00 (00 000 00		A# AD 2 #2#
(1.40¢ D51 musi agree whn inte D2)		28,085,233,00	L.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	27,697,780.00		27,880.527.00

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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					Little with the first of the little with the l	
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,607,549.00		3,673,449.00		3,784,267.00
c. Unassigned/Unappropriated	9790	22,250,919.00		21,797,566,00		21,869,495.00
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)		25,858,468.00		25.471.015.00		25,653,762,00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		21.50%		20.80%		20.349
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):						
Do you choose to exclude from the reserve calculation						
-	x) -					
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):						
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)	13,384.68		13,384.68		13,384.68
Calculating the Reserves Expenditures and Other Financing Uses (Line B11)		120,251,631.00		122,448,276.00		126,142,220.00
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)	,	120,251,631.00		122,448,276,00		126,142,220.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CS, Criterion 10 for calculation details)		3%		3%		39
c. Reserve Standard - By Percent (Line F3c times F3d)		3,607,548.93		3,673,448.28		
• • • • • • • • • • • • • • • • • • • •		3,007,348,93		5,073,448.28		3,784,266.60
f. Reserve Standard - By Amount				9000		
(Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
		*				
g. Reserve Standard (Greater of Line F3e or F3f) h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		3,607,548.93 YES		3,673,448.28		3,784,266.60

Description	Direct Costs Transfers in 5750	Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
1 GENERAL FUND	2.5-	/F0 (0m c=-	2.7-	///	ACCUSATION CONTRACTOR			
Expenditure Detail Other Sources/Uses Detail	0.00	(56,127.00)	0.00	(417,358.00)	1,001,606.00	185,452.00		
Fund Reconciliation					1,001,000.00	100,452.00	0.00	0.0
9 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00	Ì	
Fund Reconciliation						0.00	0.00	0.0
0 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail Other Sources/Uses Detail								
Fund Reconciliation								
1 ADULT EDUCATION FUND						ľ	ĺ	
Expenditure Detail	0.00	0.00		0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0.
CHILD DEVELOPMENT FUND						ř.		
Expenditure Detail	54,478.00	0,00	167,193.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	0
3 CAFETERIA SPECIAL REVENUE FUND						-	0.00	U.
Expenditure Detail	0.00	0.00	250,165.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation DEFERRED MAINTENANCE FUND		į				ļ.	0.00	0
Expenditure Detail	0.00	0.00				ĺ		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation 5 PUPIL TRANSPORTATION EQUIPMENT FUND						-	0.00	0
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation						-	0.00	C
SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail						İ		
Other Sources/Uses Detail					0.00	874,842.00		
Fund Reconciliation							0.00	0
3 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail	0.00	0.00					1	
Other Sources/Uses Detail	0.00	0.00		<u> </u>	0.00	0.00	***************************************	
Fund Reconciliation							0.00	
FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	2.00	0.0000000000000000000000000000000000000			
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00		0.00		
Fund Reconciliation							0.00	(
SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS						Ī		
Expenditure Detail Other Sources/Uses Detail					0.00	126,764.00		
Fund Reconciliation					0.00	120,704.00	0.00	C
BUILDING FUND								
Expenditure Detail	0,00	0.00			405 450 00	200		
Other Sources/Uses Detail Fund Reconciliation					185,452.00	0.00	0.00	C
CAPITAL FACILITIES FUND							0.00	
Expenditure Detail	0.00	0.00	1					
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	•
STATE SCHOOL BUILDING LEASE/PURCHASE FUND			588555			f	0.00	
Expenditure Detail	0.00	0.00		676-33533				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	,
COUNTY SCHOOL FACILITIES FUND				35 - T-20 12 50 5		ŀ	0.00	
Expenditure Detail	0.00	0.00		666666				
Other Sources/Uses Detail			8 600 0 80 60 6		0.00	0.00		
Fund Reconciliation SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			5.63.00.00.57.20			-	0.00	
Expenditure Detail	0.00	0.00				Į		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation CAP PROJ FUND FOR BLENDED COMPONENT UNITS						··· asoriba	0.00	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00	2000	
Fund Reconciliation							0.00	
BOND INTEREST AND REDEMPTION FUND Expenditure Detail							100	
Other Sources/Uses Detail				1	0.00	0.00	İ	
Fund Reconciliation							0.00	
DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail Other Sources/Uses Detail					0.00	0.00]	
Fund Reconciliation					0.00	0.00	0.00	
TAX OVERRIDE FUND						Ī		
Expenditure Detail			1		4.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	0.00	
DEST SERVICE FUND						all desired	0.00	
Expenditure Detail	National designation of the second se		HANA CHINE EVENIN			Network	and the same of th	
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation FOUNDATION PERMANENT FUND						1	0.00	
Expenditure Detail	0.00	0.00	0.00	0.00			İ	
Other Sources/Uses Detail						0.00	İ	
Fund Reconciliation	į						0.00	
CAFETERIA ENTERPRISE FUND Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
			w.	1 3	0.00 (0.00	I	

	Direct Costs -		indirect Cost		interfund	Interfund	Due From	Due To
Franciski, a	Transfers in 5750	Transfers Out 5750	Transfers in 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Description 62 CHARTER SCHOOLS ENTERPRISE FUND	3,00	3750	7500	, 550	0000-0020	NEGENERAL MARKET CONTRACTOR OF THE PROPERTY OF	2010	3010
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail	0.00	0.00	0.06	0.001	0.00	2.00		
Fund Reconciliation					0.00	0.00	0.00	0.00
63 OTHER ENTERPRISE FUND						<u> </u>	0.00	0.00
	0.00	0.00				10000		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00				1		
					0.00	0.00		
Fund Reconciliation						ļ	0.00	0.00
66 WAREHOUSE REVOLVING FUND		0.00				1		
Expenditure Detail Other Sources/Uses Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00	200	2.00
						1	0.00	0.00
67 SELF-INSURANCE FUND	1,649,00	0.00						
Expenditure Detail Other Sources/Uses Detail	1,649.00	0.00						
					0.00	0.00	2.00	2.22
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail Other Sources/Uses Detail					0.00			
					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00					İ	
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	200000000000000000000000000000000000000				0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail							3	
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	56,127,00	(56.127.00)	417,358,00	(417,358,00)	1,187.058.00	1.187.058.00	0.00	0.00

	D:		FOR ALL FUND					
Description	Direct Costs Transfers in 5750	s - Interfund Transfers Out 5750	Indirect Cost Transfers In 7350	s - Interfund Transfers Out 7350	interfund Transfers in 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Description 01 GENERAL FUND		0100	1000	7300	0500-0525	1000-7025	A	3010
Expenditure Detail	0.00	(22,060.00)	0.00	(386,880.00)				
Other Sources/Uses Detail Fund Reconciliation					0.00	84,287.00		
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation	in verteinen beigrib instruktionsibe		in SAN A 1990's Board was not also all the Au					
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	19,660.00	0.00	157,255.00	0.00	0.00	0.00		
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
13 CAFETERIA SPECIAL REVENUE FUND	0.00	0.00	500 005 00	0.00				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00	229,625.00	0.00	0.00	0.00		
Fund Reconciliation						******		
14 DEFERRED MAINTENANCE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation 15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY							0 2 0 0 0	
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					0.00	0.00		
18 SCHOOL BUS EMISSIONS REDUCTION FUND	200	2.00		3				
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			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 Fund Reconciliation					0.00	0.00		
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.4.607.00	0.00		
Other Sources/Uses Detail Fund Reconciliation	į			# 60 F # 62 63	84,287.00	0.00		
25 CAPITAL FACILITIES FUND								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			0.00	0.00		
Fund Reconciliation	and the state of t					0.00		
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail		3.53			0.00	0.00		
Fund Reconciliation 35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail Fund Reconciliation					0.00	0.00		
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail Other Sources/Uses Detail	0.00	0.00			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			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 Fund Reconciliation					0.00	0.00		
53 TAX OVERRIDE FUND					·			
Expenditure Detail Other Sources/Uses Detail					0.00	0.00		kodu se de de de
Fund Reconciliation					0.00	0.00		
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	5.50	0.00	0.00			0.00		
Fund Reconciliation 61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	de mandade de la companya de la comp			
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation	L.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	J	kananan arawa ana arawa arawa arawa	CALDYDYNC-ARTHURANA	l			

Description	Direct Costs Transfers in 5750	- Interfund Transfers Out 5750	Indirect Costs Transfers In 7350	s - 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	6.00	0.00				
Other Sources/Uses Detail			Paristana de la mara dela mara de la mara de la mara de la mara de la mara de la mara dela mara de la mara de la mara de la mara de la mara de la mara dela mara de la mara de la mara de la mara dela mara dela mara dela mara dela mara dela mara dela mara dela mara dela mara dela mara dela mara dela mara dela mara dela mara dela mara dela ma	1212114412211121111111111	0.00	0.00		
Fund Reconciliation					2,00			
63 OTHER ENTERPRISE FUND	1							
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation					5100			
66 WAREHOUSE REVOLVING FUND		1						
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0,00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	2,400.00	0.00						
Other Sources/Uses Detail	Problem Statement				0.00	0.00		
Fund Reconciliation						48804029600,4468808		Kvantini serind
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	22,060,00	(22,060.00)	386,880.00	(386.880.00)	84,287.00	84,287.00	ATTAINED THE PROPERTY OF THE P	24HHWW4043294M-22MM49HHHH

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Provide methodology and assumptions us commitments (including cost-of-living adju	ed to estimate ADA, enrollmer stments).	nt, revenues, expenditures, res	erves and fund balance,	and multiyear
Deviations from the standards must be ex	plained and may affect the app	proval of the budget.		
CRITERIA AND STANDARDS			AND THE RESERVE TO A STATE OF THE STATE OF T	
1. CRITERION: Average Daily Atten	dance			
STANDARD: Funded average dai previous three fiscal years by more			ot prior fiscal year OR in	2) two or more of the
		Percentage Level	Di	strict ADA
*	•	3.0%	0	to 300
		2.0%	301	to 1,000
		1.0%	1,001	and over
District ADA (Form A, Estimated F	2-2 ADA column, lines A6 and C9):	13,385		
District's A	ADA Standard Percentage Level:	1.0%		
1A. Calculating the District's ADA Variance				
Fiscal Year Third Prior Year (2012-13) Second Prior Year (2013-14) First Prior Year (2014-15) Budget Year (2015-16)	Revenue Limit (Funded) AD Original Budget (Form RL, Line 5c) (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 13,381.11 13,502.93 13,546.79 13,384.68	Estimated/Unaudited Actuals (Form RL, Line 5c) (Form A, Lines A6 and C4) (Form A, Lines A6 and C9) 13,519.67 13,557.57 13,564.39	ADA Variance Level (If Budget is greater than Actuals, else N/A) N/A N/A N/A	Status Met Met Met
1B. Comparison of District ADA to the Star	ndard		A TO THE RESIDENCE OF THE PROPERTY OF THE PROP	- Control of the Cont
DATA ENTRY: Enter an explanation if the standard factors. 1a. STANDARD MET - Funded ADA has not Explanation: (required if NOT met) 1b. STANDARD MET - Funded ADA has not	been overestimated by more than th			years.
Explanation: (required if NOT met)				

2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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:

			District ADA			
		3.0%	0	to	300	
		2.0%	301	to 1	,000	
		1.0%	1,001	and d	over	
District ADA (Form A, Estimate	ed P-2 ADA column, lines A6 and C9):	13,385				
District's Enro	ollment Standard Percentage Level:	1.0%				
A. Calculating the District's Enrollmen	+ Varianae		######################################		1	
COMPANIANCE IN COLUMN TO THE C				ALL COMPANY OF THE PARTY OF THE	<u>, </u>	
	udget, column for all fiscal years and in the	Enrollment, CBEDS Actual, colum	n for the First Prior Year; all	other data are		
	udget, column for all fiscal years and in the Enrollmer Budget		Enrollment Variance Lev (If Budget is greater		Status	
xtracted or calculated. Fiscal Year	Enrollme	nt	Enrollment Variance Lev		Status Met	
extracted or calculated. Fiscal Year Find Prior Year (2012-13)	Enrollmei Budget	nt CBEDS Actual	Enrollment Variance Lev (If Budget is greater than Actual, else N/A)			
DATA ENTRY: Enter data in the Enrollment, Be extracted or calculated. Fiscal Year [Phird Prior Year (2012-13) Second Prior Year (2013-14) First Prior Year (2014-15)	Enrollmer Budget 13,616	nt CBEDS Actual 13,830	Enrollment Variance Lev (If Budget is greater than Actual, else N/A) N/A		Met	

(required if NOT met)

STANDARD MET - Enrollmer	nt 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)	

Explanation:

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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%).

	P-2 ADA			
	Estimated/Unaudited Actuals			
	(Form A, Lines 3, 6, and 26) (Form A, Lines A6 and C4)	Enrollment CBEDS Actual	Historical Ratio	
Fiscal Year	(Form A, Lines A6 and C4)	(Criterion 2, Item 2A)	of ADA to Enrollment	
Third Prior Year (2012-13)	13,477	13,830	97.4%	
Second Prior Year (2013-14)	13,558	13,822	98.1%	
First Prior Year (2014-15)	13,385	13,678	97.9%	
1301 1101 16d1 (2014-10)	10,000	Historical Average Ratio:	97.8%	
		i liatoricai Avetage (Vato).	31.076	
Distric	ct's ADA to Enrollment Standard (historic	cal average ratio plus 0.5%):	98.3%	
2.51.		· · · · · · · · · · · · · · · · · · ·		
		D1		
	Budget	Budget/Projected		
Fiscal Year	Budget (Form A, Lines A6 and C9)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Budget Year (2015-16)	(Form A, Lines A6 and C9) 13,385	(Criterion 2, Item 2A) 13,678	Ratio of ADA to Enrollment 97.9%	Status Met
Budget Year (2015-16) st Subsequent Year (2016-17)	(Form A, Lines A6 and C9) 13,385 13,385	(Criterion 2, Item 2A) 13,678 13,678	97.9% 97.9%	
Budget Year (2015-16) st Subsequent Year (2016-17)	(Form A, Lines A6 and C9) 13,385	(Criterion 2, Item 2A) 13,678	97.9%	Met
Fiscal Year Budget Year (2015-16) 1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18) 3C. Comparison of District ADA to Enr	(Form A, Lines A6 and C9) 13,385 13,385 13,385	(Criterion 2, Item 2A) 13,678 13,678	97.9% 97.9%	Met Met
Budget Year (2015-16) Ist Subsequent Year (2016-17) 2nd Subsequent Year (2017-18) BC. Comparison of District ADA to Enr	(Form A, Lines A6 and C9) 13,385 13,385 13,385 rollment Ratio to the Standard	(Criterion 2, Item 2A) 13,678 13,678	97.9% 97.9%	Met Met
Budget Year (2015-16) Ist Subsequent Year (2016-17) 2nd Subsequent Year (2017-18) BC. Comparison of District ADA to Enr DATA ENTRY: Enter an explanation if the sta	(Form A, Lines A6 and C9) 13,385 13,385 13,385 rollment Ratio to the Standard	(Criterion 2, Item 2A) 13,678 13,678 13,678	97.9% 97.9% 97.9%	Met Met

4. CRITERION: LCFF Revenue

4A. District's LCFF Revenue Standard

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.

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

Indicat	e which standard applies:				•
	LCFF Revenue				
	Basic Aid				
	Necessary Small School				
The Di	strict must select which LCFF revenue stand Revenue Standard selected: <u>LCFF Revenue</u>				
4A1. C	calculating the District's LCFF Revenu	ue Standard	NAME OF THE OWNER OWNER OF THE OWNER	AND THE RESIDENCE OF THE PROPERTY OF THE PROPE	
Enterd	ENTRY: Enter LCFF Target amounts for the lata in Step 1a for the two subsequent fiscal ata for Steps 2a through 2d. All other data is	years. All other data is extracted or	years. calculated.		
Projec	ted LCFF Revenue				
	e District reached its LCFF unding level?	No	If Yes, then COLA amount in Line 2b/ If No, then Gap Funding in Line 2c is	2 is used in Line 2e Total calculation. used in Line 2e Total calculation.	·
			Budget Year	1st Subsequent Year	2nd Subsequent Year
LCFF T	arget (Reference Only)		(2015-16) 113,580,852.00	(2016-17)	(2017-18) 118,764,945.00
	- Change in Population	Prior Year (2014-15)	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
a.	ADA (Funded) (Form A, lines A6 and C4)	13,564.39	13,384.68	13,384.68	13,384.68
b.	Prior Year ADA (Funded)		13,564.39	13,384.68	13,384.68
c.	Difference (Step 1a minus Step 1b)		(179.71)	0.00	0.00
d.	Percent Change Due to Population (Step 1c divided by Step 1b)		-1.32%	0.000/	
	(Step 10 divided by Step 10)	l	-1.32%	0.00%	0.00%
Step 2	- Change in Funding Level				
a.	Prior Year LCFF Funding	versee	92,935,873.00	98,855,692.00	102,920,173.00
b1. b2.	COLA percentage (if district is at target)	Not Applicable			
02.	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)	NOT ATTRICAND	6,990,162.00	4,064,494.00	4,187,765.00
d.	Economic Recovery Target Funding (current year increment)			1,001,101,00	4,101,700.00
€.	Total (Lines 2b2 or 2c, as applicable, plus	Line 2d)	6,990,162.00	4,064,494.00	4,187,765.00
f.	Percent Change Due to Funding Level (Step 2e divided by Step 2a)	renovamental	7.52%	4.11%	4.07%
Step 3	- Total Change in Population and Funding L (Step 1d plus Step 2f)	evel	6.20%	4.11%	4.07%
	LCFF Revenue St	andard (Step 3, plus/minus 1%):	5.20% to 7.20%	3.11% to 5.11%	3.07% to 5.07%

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4A2. Alternate LCFF Revenue Standard - B	Basic Aid			,
DATA ENTRY: If applicable to your district, input d	lata in the 1st and 2nd Subsequent Yea	r columns for projected local pro	operty taxes; all other data are extracted of	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)	36,726,677.00	36,726,677.00		***************************************
Percent Change from Previous Year	Basic Aid Standard (percent change from	N/A	N/A	N/A
	previous year, plus/minus 1%):	N/A	N/A	N/A
4A3. Alternate LCFF Revenue Standard - N	lecessary Small School		A STANGER AND A	
DATA ENTRY: All data are extracted or calculated	i.			
Necessary Small School District Projected LCF	FF Revenue			
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
N (Gap Funding or COLA, plus Economic R	lecessary Small School Standard lecovery Target Payment, Step 2f, plus/minus 1%):	N/A	N/A	N/A
4B. Calculating the District's Projected Ch	ange in LCFF Revenue			
DATA ENTRY: Enter data in the 1st and 2nd Subs	sequent Year columns for LCFF Reven	ue; all other data are extracted o	or calculated.	
	Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
1055	(2014-15)	(2015-16)	(2016-17)	(2017-18)
LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	92,959,878.00	98,855,692.00	102,920,173.00	107,107,970.00
	rojected Change in LCFF Revenue:	6.34%	4.11%	4.07%
5130100011	LCFF Revenue Standard:	5.20% to 7.20%	3.11% to 5.11%	3.07% to 5.07%
	Status:	Met	Met	Met
40.0				
4C. Comparison of District LCFF Revenue	to the Standard	MANUSCHIZHENHORIZHONIZHONIZHONIZHONIZHONIZHONIZHONIZHON		
DATA ENTRY: Enter an explanation if the standar	rd is not met.			
1a. STANDARD MET - Projected change in L	LCFF revenue has met the standard for	the budget and two subsequen	t fiscal years.	·
Explanation: (required if NOT met)				

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 Third Prior Year (2012-13) Second Prior Year (2013-14) First Prior Year (2014-15)

Estimated/Unaudited Actuals - Unrestricted

(Resources	Ratio	
Salaries and Benefits Total Expenditures		of Unrestricted Salaries and Benefits
 (Form 01, Objects 1000-3999) (Form 01, Objects 1000-7499)		to Total Unrestricted Expenditures
64,442,327.10	69,688,752.12	92.5%
70,939,572.95	77,674,298.70	91.3%
77,011,624.00	86,624,964.00	88.9%
	Historical Average Ratio:	90.9%

_	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			
f 3% or the district's reserve standard percentage):	87.9% to 93.9%	87.9% to 93.9%	87.9% to 93.9%

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.

Budget - Unrestricted

(Resources 0000-1999) Salaries and Benefits

Total Expenditures

Ratio

	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYP, Lines B1-B3)	(Form MYP, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Budget Year (2015-16)	79,931,418.00	91,112,968.00	87.7%	Not Met
1st Subsequent Year (2016-17)	82,514,509.00	92,796,954.00	88.9%	Met
2nd Subsequent Year (2017-18)	85,179,160.00	95,754,864.00	89.0%	Met

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

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

of

STANDARD NOT MET - Projected ratio(s) of unrestricted salary and benefit costs to total unrestricted expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation:	
required if NOT met)	

2015/16 includes an increase to textbooks of \$1.5 million from one-time mandated cost revenue.

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 (CÓLA) 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)	
District's Change in Population and Funding Level (Criterion 4A1, Step 3):	6.20%	4.11%	4.07%	
District's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%): 3. District's Other Revenues and Expenditures	-3.80% to 16.20%	-5.89% to 14.11%	-5.93% to 14.07%	
Explanation Percentage Range (Line 1, plus/minus 5%):	1.20% to 11.20%	89% to 9.11%	93% to 9.07%	

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	
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)		Amourt	Over Frevious Year	Explanation Range	
First Prior Year (2014-15)	i, objects of too-ozoof (from with figure Az)	6.282.231.00			
Budget Year (2015-16)		5,786,174.00	-7.90%	Yes	
1st Subsequent Year (2016-17)		5,786,174.00	0.00%	No	
2nd Subsequent Year (2017-18)		5,786,174.00	0.00%	No	
Explanation: (required if Yes)	Carryover balances were included in 2014/15 bu	ut not in 2015/16.			
Other State Revenue (Fu	ind 01, Objects 8300-8599) (Form MYP, Line A3)				
Circl Dates Many (ODA 4 45)	i .	0.004.074.00			

Other State Reven	ue (Fund 01, Ob	jects 8300-8599)	(Form MYP,	Line A3)
Prior Year (2014-15)				

6,861,371.00		
7,637,917.00	11.32%	Yes
5,419,916.00	-29.04%	Yes
5,496,263.00	1.41%	No

Explanation: (required if Yes)

2015/16 includes an increase in one-time mandated cost revenue. 2016/17 does not include the increase.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2014-15) Budget Year (2015-16) 1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18)

8,930,196.00		
7,934,560.00	-11.15%	Yes
7,934,560.00	0.00%	No
7,934,560.00	0.00%	No

Explanation: (required if Yes)

2014/15 includes donation revenue not included in 2015/16. Donation revenue is added to the budget when it is received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2014-15) Budget Year (2015-16) 1st Subsequent Year (2016-17) 2nd Subsequent Year (2017-18)

8,459,120.00		
6,961,725.00	-17.70%	Yes
5,589,650.00	-19.71%	Yes
5,791,378.00	3.61%	No

Explanation: (required if Yes)

Carryover balances were included in 2014/15 but not in future years. 2014/15 also includes \$803,000 in common core standard money.

Services and Other Opera	iting Expenditures (Fund 01, Objects 5000-599 <u>9) (</u>	Form MYP, Line B5)		
First Prior Year (2014-15)		8,110,026.00		
Budget Year (2015-16)		8,370,788.00	3.22%	No
1st Subsequent Year (2016-17)		8,796,800.00	5.09%	No
2nd Subsequent Year (2017-18)		9,034,313.00	2.70%	No
,	(
Explanation:				
(required if Yes)				
		warming and the same of the sa		· · · · · · · · · · · · · · · · · · ·
bC. Calculating the District's C	hange in Total Operating Revenues and Expe	enditures (Section 6A, Line 2)		
DATA ENTRY: All data are extracted	t or calculated			
DATA ENTITY: All GALLA ATO GALLAGIO	FOI CANCULATOR.			
		•	Percent Change	
Object Range / Fiscal Year		Amount	Over Previous Year	Status
- 2,00t		7.21100114	070; 107000 100	- Diazoo
Total Federal, Other State	, and Other Local Revenue (Criterion 6B)			
First Prior Year (2014-15)		22,073,798.00		
Budget Year (2015-16)		21,358,651.00	-3.24%	Met
1st Subsequent Year (2016-17)		19,140,650.00	-10.38%	Not Met
2nd Subsequent Year (2017-18)		19,216,997.00	0.40%	Met
· · · · · ·	·			
Total Books and Supplies	s, and Services and Other Operating Expenditu <u>res</u>	(Criterion 6B)		
First Prior Year (2014-15)		16,569,146.00		
Budget Year (2015-16)		15,332,513.00	-7.46%	Not Met
1st Subsequent Year (2016-17)		14,386,450.00	-6.17%	Not Met
2nd Subsequent Year (2017-18)		14,825,691.00	3.05%	Met
projected change, descripti	ojected total operating revenues have changed by m ons of the methods and assumptions used in the proj n Section 6A above and will also display in the explan	ections, and what changes, if any,	e of the budget or two subsequent hat will be made to bring the projected op	erating revenues within the
.	Carryover balances were included in 2014/15 but	not in 2015/16		
Explanation:	Carryover balances were included in 2014/15 but i	1101 111 20 13/10.		
Federal Revenue				
(linked from 6B				
if NOT met)				
Explanation:	2015/16 includes an increase in one-time mandate	ed cost revenue. 2016/17 does not	include the increase.	
Other State Revenue				
(linked from 6B				
if NOT met)			The state of the s	
Eunlangting	2014/15 includes donation revenue not included in	2015/16 Donation revenue is add	ted to the hydret when it is reached	
Explanation:	2014/15 includes donation revenue not included in	1 20 15/16. Donation revenue is add	led to the budget when it is received.	
Other Local Revenue				
(linked from 6B				
if NOT met)	L			· · · · · · · · · · · · · · · · · · ·
1b. STANDARD NOT MET - Pi	ojected total operating expenditures have changed b	v more than the standard in one or	more of the hudget or two subsequer	nt fiscal years. Reasons for th
	ons of the methods and assumptions used in the proj			
	n Section 6A above and will also display in the explan			O
	, ,			
Explanation:	Carryover balances were included in 2014/15 but	not in future years 2014/15 also in	clides \$803,000 in common core sta	ndard money
Books and Supplies	22 your of succession from the monadou at 20 th to but	I Caracia yourd. 2017/10 GIOU BI	success of the second of the sta	imora manay.
(linked from 6B				
if NOT met)				
a IAO I HIGH				
Explanation:				
Services and Other Expe	4			
(linked from 6B	S. Andrewson			
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).

etermining the District's Compliance count (OMMA/RMA)	with the Contribution Requirement	for EC Section 17070.75 - O	ngoing and Major Maintenance/Res	stricted Maintenance
ATA ENTRY: Click the appropriate Yes or Nonter an X in the appropriate box and enter an	o button for special education local plan a explanation, if applicable.	rea (SELPA) administrative units	(AUs); all other data are extracted or calc	culated. If standard is not met,
	ELPA, do you choose to exclude revenue equired minimum contribution calculation		ipating members of	
	tionments that may be excluded from the 221-7223 with resources 3300-3499 and		Section 17070.75(b)(2)(C)	0.00
2. Ongoing and Major Maintenance/R	estricted Maintenance Account			
a. Budgeted Expenditures and Other Financing Uses (Form 01, objects 1000-7999) b. Plus: Pass-through Revenues and Apportionments (Line 1b, if line 1a is No)	120,251,631.00	3% Required Minimum Contribution (Line 2c times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
 Net Budgeted Expenditures and Other Financing Uses 	120,251,631.00	3,607,548.93	3,608,078.00	Met
		,	Fund 01, Resource 8150, Objects 8900-	-8999
standard is not met, enter an X in the box th	at best describes why the minimum requi	red contribution was not made:		
	Not applicable (district does not pa Exempt (due to district's small size Other (explanation must be provid	EC Section 17070.75 (b)(2)(D)])	•	
Explanation: (required if NOT met and Other is marked)				

8. CRITERION: Deficit Spending

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

	reserves¹ as a percentage of total e	expenditures and other finance	ing uses ² in two out of three	prior fiscal years.	
8A. Ca	alculating the District's Deficit Spendi	ng Standard Percentage Leve	ils	Annual control of the Control of the	
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 (resc	ources 0000-1999)	(2012-10)	(2010-14)	(2014-10)
	a. Reserve for Economic Uncertainties	,			
	(Funds 01 and 17, Object 9789)		2,980,152.00	3,204,914.47	3,547,667.00
	 b. Unassigned/Unappropriated 				
	(Funds 01 and 17, Object 9790)		16,897,115.66	21,067,556.32	22,165,744.00
	c. Negative General Fund Ending Balance				
	Resources (Fund 01, Object 979Z, if ne resources 2000-9999)	gative, for each of	0.00	0.00	0.00
	d. Available Reserves (Lines 1a through 1	c)	19,877,267.66	24,272,470,79	25,713,411.00
2.	Expenditures and Other Financing Uses	o,	10,011,201,00	6. Tyd. 1 6., 77 1 0.1 0	20,710,411.00
	a. District's Total Expenditures and Other I	Financing Uses			
	(Fund 01, objects 1000-7999)	· ·	99,338,409.71	106,830,482.27	118,255,539.00
	b. Plus: Special Education Pass-through F				
	3300-3499 and 6500-6540, objects 721				0.00
	c. Total Expenditures and Other Financing	Uses	00 000 400 74	400,000,400,07	440.075.500.00
3.	(Line 2a plus Line 2b) District's Available Reserve Percentage	·	99,338,409.71	106,830,482.27	118,255,539.00
٥.	(Line 1d divided by Line 2c)		20.0%	22.7%	21.7%
	•				
	District's Deficit Spend	ing Standard Percentage Levels			
		(Line 3 times 1/3):	6.7%	7.6%	7.2%
				nistrative Unit of a Special Education Loca s the distribution of funds to its participatir	
8B. Ca	alculating the District's Deficit Spend	ing Percentages			
DATA	ENTRY: All data are extracted or calculated.	Net Change in	Total Manager Advanced France and States	Market Constitution	
		Unrestricted Fund Balance	Total Unrestricted Expenditures and Other Financing Uses	Deficit Spending Level (If Net Change in Unrestricted Fund	
	Fiscal Year	(Form 01, Section E)	(Form 01, Objects 1000-7999)	Balance is negative, else N/A)	Status
Third F	Prior Year (2012-13)	3,479,644.55	70,042,346.32	N/A	Met
	d Prior Year (2013-14)	2,453,580.37	78,016,398.12	N/A	Met
	rior Year (2014-15)	502,880.00	86,810,416.00	N/A	Met
	t Year (2015-16) (Information only)	145,057.00	91,197,255.00	1971	PAICE
8C. C	omparison of District Deficit Spending	o to the Standard	· · · · · · · · · · · · · · · · · · ·		**************************************
	and the second s		And the state of t	***************************************	
DATA	ENTRY: Enter an explanation if the standard	I is not met.			
1a.	STANDARD MET - Unrestricted deficit spe	ending, if any, has not exceeded the	e standard percentage level in two	or more of the three prior years.	
	_ ,	**************************************			
	Explanation: (required if NOT met)				

30 66506 0000000 Form 01CS

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		istrict 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): 13,385

District's Fund Balance Standard Percentage Level: 1.0%

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.

	Unrestricted General Fur (Form 01, Line F1e, U		Beginning Fund Balance Variance Level	
Fiscal Year	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	Status
Third Prior Year (2012-13)	17.391.032.00	20,306,415,64	N/A	Met
Second Prior Year (2013-14)	21,449,528.00	23,786,060,19	N/A	Met
First Prior Year (2014-15)	24,861,015.00	26,239,641.00	N/A	Met
Budget Year (2015-16) (Information only)	26,742,521.00	20,200,071,00	,,,,,	Wice

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

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

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

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	C C	istrict 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.

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):	13,385	13,385	13,385
——————————————————————————————————————			
District's Reserve Standard Percentage Level:	3%	3%	3%
		· · · · · · · · · · · · · · · · · · ·	

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

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

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

1.	Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2.	If you are the SELPA AU and are excluding special education pass-through funds:

No

b.	Special Education Pass-through Funds
	(Fund 10, resources 3300-3499 and 6500-6540,

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

10B. Calculating the District's Reserve Standard

objects 7211-7213 and 7221-7223)

a. Enter the name(s) of the SELPA(s):

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.

- Expenditures and Other Financing Uses (Fund 01, objects 1000-7999) (Form MYP, Line B11)
- Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)
- Total Expenditures and Other Financing Uses (Line B1 plus Line B2)
- 4. Reserve Standard Percentage Level
- 5. Reserve Standard by Percent (Line B3 times Line B4)
- Reserve Standard by Amount (\$65,000 for districts with 0 to 1,000 ADA, else 0)
- District's Reserve Standard (Greater of Line B5 or Line B6)

Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
120,251,631.00	122,448,276.00	126,142,220.00
0.00	0.00	0.00
120,251,631.00 3%	122,448,276.00 3%	126,142,220.00 3%
3,607,548.93	3,673,448.28	3,784,266.60
0.00	0.00	0.00
3,607,548.93	3,673,448.28	3,784,266.60

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.

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100	Calculation	the District's	Rudneted	Racarva	<u>Amount</u>

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.

	re Amounts tricted 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		(201012)	(2001)
	(Fund 01, Object 9750) (Form MYP, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties			
	(Fund 01, Object 9789) (Form MYP, Line E1b)	3,607,549.00	3,673,449.00	3,784,267.00
3.	General Fund - Unassigned/Unappropriated Amount			
	(Fund 01, Object 9790) (Form MYP, Line E1c)	22,250,919.00	21,797,566.00	21,869,495.00
4.	General Fund - Negative Ending Balances in Restricted Resources	and the same of th		
	(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	and the second s		
	(Fund 17, Object 9750) (Form MYP, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties			
	(Fund 17, Object 9789) (Form MYP, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount			
	(Fund 17, Object 9790) (Form MYP, Line E2c)	0.00		
8.	District's Budgeted Reserve Amount			
	(Lines C1 thru C7)	25,858,468.00	25,471,015.00	25,653,762.00
9.	District's Budgeted Reserve Percentage (Information only)			
	(Line 8 divided by Section 10B, Line 3)	21.50%	20.80%	20.34%
	District's Reserve Standard			
	(Section 10B, Line 7):	3,607,548.93	3,673,448.28	3,784,266.60
	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)	

UPI	PLEMENTAL INFORMATION		
ATA E	NTRY: 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	ng expenditures in the following fis	cal years:
			Ţ
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.	tf 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 re-	placed or expenditures reduced:	
	·		

\$5. 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 angoing 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) (10,352,851.00) Budget Year (2015-16) (12,565,472.00) 2,212,621.00 21.4% Not Met 1st Subsequent Year (2016-17) (13,193,746.00) 628,274.00 5.0% Met 2nd Subsequent Year (2017-18) (13,853,433.00) 659,687.00 5.0% Met 1b. Transfers In, General Fund * First Prior Year (2014-15) 1,001,606.00 Budget Year (2015-16) (1,001,606.00) 0.00 -100.0% Not Met 1st Subsequent Year (2016-17) 0.00 0.00 0.0% Met 2nd Subsequent Year (2017-18) 0.00 0.00 0.0% Met 1c. Transfers Out, General Fund * First Prior Year (2014-15) 185,452.00 Budget Year (2015-16) (101,165.00) 84,287.00 -54.6% Not Met 1st Subsequent Year (2016-17) 84,287,00 0.00 0.0% Met 2nd Subsequent Year (2017-18) 84,287.00 0.00 0.0% Met 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. 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. An additional \$1.3 million contribution is required to reach the 3% minimum for Routine Restricted Maintenance. Explanation: (required if NOT met) NOT MET - The projected transfers in to the general fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years, identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The 2014/15 Transfer In was the remaining balance in Fund 17 and Fund 20 moved to the General Fund.

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1c.		nsfers 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 d, 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)	Discontinued new laptop sales to parents/students.
1d.	NO - There are no capital pro	ejects that may impact the general fund operational budget.
	Project Information:	
	(required if YES)	

S6. Long-term Commitments

Identify all existing and new multiyear commitments' 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.

-	•		ū		
S6A. Identification of the Distri	ct's Long-te	rm Commitments		(C)(C)(C)(C)(C)(C)(C)(C)(C)(C)(C)(C)(C)(<u> </u>
DATA ENTRY: Click the appropriate	button in item	1 and enter data in all columns of item	2 for applicable long-term commit	ments; there are no extractions in this s	ection.
Does your district have long	-term (multive	ear) commitments?			
(If No, skip item 2 and Section			es		
,		The annual of th	water-corporation and the second		
2. If Yes to item 1, list all new a	ınd existing m	ultiyear commitments and required ann	ual debt service amounts. Do not	include long-term commitments for pos	temployment benefits other
than pensions (OPEB); OPE	B is disclosed	d in item S7A.			
		2.0		_	
Time of Committee and	# of Years		S Fund and Object Codes Used F		Principal Balance
Type of Commitment	Remaining			Service (Expenditures)	as of July 1, 2015
Capital Leases	2	21-8919 (From General Fund)	21-7438 and 21-743	-	293,838
Certificates of Participation	14	01-8011	01-7438 and 01-743	9	5,840,000
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					
Other Long-term Commitments (do r	not include OF	DEB/-			
Redevelopment Loand	10	25-8681	25-7439		314,602
CFD 2000-01	17	District 40	District 40		925,000
CFD 2000-01	17	District 48	District 48		14,925,000
31 D 2001-01	- 17	District 40	DISUICE 40		14,923,000
	-				
	-				
TOTAL:					22,298,440
100%			6/4		22,230,440
		Prior Year	Budget Year	1st Subsequent Year	2nd Subsequent Year
		(2014-15)	(2015-16)	•	•
		,	, ,	(2016-17)	(2017-18)
		Annual Payment	Annual Payment	Annual Payment	Annual Payment
Type of Commitment (continued)		(P & I)	(P & I)	(P&I)	(P & I)
Capital Leases		345,741	210,125	93,652	0
Certificates of Participation		526,720	525,755	529,365	527,635
General Obligation Bonds					
Supp Early Retirement Program					
State School Building Loans				200	
Compensated Absences					
					
Other Long-term Commitments (con	tinued):				
Redevelopment Loand		31,460	31,460	31,460	31,460
OFD 2000-01		74,631	78,706	77,556	81,306
CFD 2001-01		1,230,831	1,270,456	1,271,206	1,266,231

	al Payments:		2,116,502	2,003,239	1,906,632
Mac total appual	naumont inci	reaced over prior year (2014, 15)2	No	Ma	hi.a

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S6B. Comparison of the District's A	Annual Payments to Prior Year Annual Payment								
DATA ENTRY: Enter an explanation if Yes	s.								
1a. No - Annual payments for long-te	1a. No - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.								
Explanation: (required if Yes to increase in total annual payments)									
S6C. Identification of Decreases to	Funding Sources Used to Pay Long-term Commitments								
DATA ENTRY: Click the appropriate Yes	or No button in item 1; if Yes, an explanation is required in item 2.								
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 dec	crease 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.	dentification of the District's Estimated Unfunded Liability for Posi	temployment Benefits Other t	han Pensions (OPEB)	
DATA	ENTRY: Click the appropriate button in item 1 and enter data in all other applic	able items; there are no extractions	in this section except the budget year da	ata 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 their own benefits:	eligibility criteria and amounts, if a	ny, that retirees are required to contribute	toward
	Certificated, classified, and management emplificated to the single PPO rate.	oyees may retire with District Servi	ce and attainment of age 55. The District	's maximum contribution is
3.	a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?		Pay-as-you-go	
	 Indicate any accumulated amounts earmarked for OPEB in a self-insurant governmental fund 	ee or	Self-Insurance Fund 2,025,142	Governmental Fund 0
4.	OPEB Liabilities a. OPEB actuarial accrued liability (AAL) b. OPEB unfunded actuarial accrued liability (UAAL) c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? d. If based on an actuarial valuation, indicate the date of the OPEB valuation	22,21 ² Actuaria		
5.	OPEB Contributions	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method	2,753,176.00	2,753,176.00	2,753,176.00
	 DPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752) 	1.137.981.00	1.137.981.00	1.137.981.00

1,137,981.00

1,137,981.00

110

1,137,981.00

1,137,981.00

110

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

d. Number of retirees receiving OPEB benefits

1,137,981.00

1,137,981.00

110

2015-16 July 1 Budget General Fund School District Criteria and Standards Review

ROLO				
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 applic	able items; there are no extractions in	this section.	
1.	Does your district operate any self-insurance programs such as workers' con employee health and welfare, or property and liability? (Do not include OPEB covered in Section S7A) (If No, skip items 2-4)			
2.	Describe each self-insurance program operated by the district, including deta actuarial), and date of the valuation:	ails for each such as level of risk retain	ed, funding approach, basis for valuati	ion (district's estimate or
_			×	THE RESERVE OF THE PERSON OF T
3.	Self-Insurance Liabilities a. Accrued liability for self-insurance programs b. Unfunded liability for self-insurance programs	2,025,1	42.00 0.00	
		Budget Year	1st Subsequent Year	2nd Subsequent Year
4.	Self-Insurance Contributions	(2015-16)	(2016-17)	(2017-18)
	Required contribution (funding) for self-insurance programs	0.00	0.00	0.00
	 b. Amount contributed (funded) for self-insurance programs 	951,467.00	951,467.00	951,467.00

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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.

	applicable data items; the	ere 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)
iber of certificated (no me-equivalent (FTE)		600.6	593.6	593.	
	gement) Salary and Be enefit negotiations settle		No		
		t the corresponding public disclosure do n filed with the COE, complete questions			
	If Yes, and have not b	t the corresponding public disclosure do been filed with the COE, complete questi	cuments ions 2-5.		
	If No, iden	tify the unsettled negotiations including a	any prior year unsettled negotia	ations and then complete questions 6 a	nd 7.
	Negotiatio	ns are open for 2015/16.			
Per Government by the district sup Per Government	t Code Section 3547.5(b perintendent and chief b If Yes, dat t Code Section 3547.5(c), date of public disclosure board meeting), was the agreement certified usiness official? e of Superintendent and CBO certification), was a budget revision adopted			
to meet the cost	s of the agreement? If Yes, dat	e of budget revision board adoption:			
Period covered t	by the agreement:	Begin Date:	Eı	nd Date:	
Salary settlemen	nt:		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
is the cost of sale projections (MYF		in the budget and multiyear			
		One Year Agreement of salary settlement in salary schedule from prior year or			
	Total cost	Multiyear Agreement of salary settlement			
	7 5 (21) 6 5 5				
	% change	in salary schedule from prior year r text, such as "Reopener")	***************************************	//////////////////////////////////////	

Negot	iations Not Settled		*	
6.	Cost of a one percent increase in salary and statutory benefits	575,011		
		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
7.	Amount included for any tentative salary schedule increases	563,466	0	0
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Health and Welfare (H&W) Benefits	(2015-16)	(2016-17)	(2017-18)
1.	Are costs of H&W benefit changes included in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	8,658,700	9,075,700	9,496,700
3.	Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4.	Percent projected change in H&W cost over prior year	5.5%	4,8%	4.6%
Certif	icated (Non-management) Prior Year Settlements			
Are ar	ny new costs from prìor year settlements included in the budget?	No		
	If Yes, amount of new costs included in the budget and MYPs If Yes, explain the nature of the new costs:			
			·····	
Certif	icated (Non-management) Step and Column Adjustments	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
Cestii	cated (Non-management) step and Column Adjustments	(2010-10)	(2016-17)	(2017-10)
1.	Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	788,585	801,200	814,020
3.	Percent change in step & column over prior year	1.6%	1.6%	1.6%
		Budget Year	1st Subsequent Year	2nd Subsequent Year
Certif	icated (Non-management) Attrition (layoffs and retirements)	(2015-16)	(2016-17)	(2017-18)
1.	Are savings from attrition included in the budget and MYPs?	Yes	Yes	Yes
•				
2.	Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?	Yes	Yes	Yes
	L_	103	100	165
	icated (Non-management) - Other			
List of	her significant contract changes and the cost impact of each change (i.e., class s	ize, hours of employment, leave of a	bsence, bonuses, etc.):	
		THE RESERVE OF THE PERSON OF T		
	With the second			

S8B. (Cost Analysis of District's Lab	or Agreements - Classified (Non-ma	nagement) Employees		
DATA	ENTRY: Enter all applicable data ite	ems; there are no extractions in this section	ı.		
Prior Year (2nd Interim) (2014-15) Number of classified (non-management) FTE positions 323.3		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)	
		336.3	336.	3 336.3	
Classi 1.	fied (Non-management) Salary ar Are salary and benefit negotiation If Y hav	_	No e documents tions 2 and 3.	·	
	If Y hav	es, and the corresponding public disclosur re not been filed with the COE, complete q	e documents uestions 2-5.		
		lo, identify the unsettled negotiations includ	ling any prior year unsettled negoti	ations and then complete questions 6 a	nd 7.
Negoti 2a.	ations Settled Per Government Code Section 38 board meeting:	547.5(a), date of public disclosure			
2b.	by the district superintendent and	547.5(b), was the agreement certified chief business official? /es, date of Superintendent and CBO certifi	lication:		
3.	to meet the costs of the agreeme	547.5(c), was a budget revision adopted nt? 'es, date of budget revision board adoption			
4.	Period covered by the agreement	t: 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 in projections (MYPs)?	cluded in the budget and multiyear			
	Tot	One Year Agreement al cost of salary settlement			
	% (change in salary schedule from prior year			
	Tot	or Multiyear Agreement al cost of salary settlement			
		change in salary schedule from prior year ay enter text, such as "Reopener")			
Identify the source of funding that will be used to			to support multiyear salary comm	itments:	
Negoti	ations Not Settled			٦	
6.	Cost of a one percent increase in	salary and statutory benefits	193,894 Budget Year	1st Subsequent Year	2nd Subsequent Year
7	Amount included for any tentative	e salary schedule increases	(2015-16)	(2016-17)	(2017-18)

n-management) Health and Welfare (H&W) Benefits sts of H&W benefit changes included in the budget and MYPs? but of H&W cost paid by employer at projected change in H&W cost over prior year n-management) Prior Year Settlements sts from prior year settlements included in the budget? amount of new costs included in the budget and MYPs explain the nature of the new costs:	Yes 3,325,981 95.0% 5.5%	Yes 3,485,981 95.0% 4.8%	Yes 3,647,981 95.0% 4.6%
ost of H&W benefits It of H&W cost paid by employer It projected change in H&W cost over prior year In-management) Prior Year Settlements Its from prior year settlements included in the budget? It is amount of new costs included in the budget and MYPs	3,325,981 95.0% 5.5%	3,485,981 95.0%	3,647,981 95.0%
t of H&W cost paid by employer It projected change in H&W cost over prior year In-management) Prior Year Settlements It projected change in H&W cost over prior year In-management) Prior Year Settlements It projected change in H&W cost over prior year In-management) Prior Year Settlements It projected change in H&W cost over prior year It projected change in H&W cost over prior year In-management) Prior Year Settlements It projected change in H&W cost over prior year In-management) Prior Year Settlements It projected change in H&W cost over prior year In-management) Prior Year Settlements In-management) Prior Year Settlements In-management in H&W cost over prior year In-management in H&W c	3,325,981 95.0% 5.5%	3,485,981 95.0%	3,647,981 95.0%
t projected change in H&W cost over prior year n-management) Prior Year Settlements sts from prior year settlements included in the budget? amount of new costs included in the budget and MYPs	95.0% 5.5%	95.0%	95.0%
t projected change in H&W cost over prior year n-management) Prior Year Settlements sts from prior year settlements included in the budget? amount of new costs included in the budget and MYPs	5.5%		
sts from prior year settlements included in the budget? amount of new costs included in the budget and MYPs	No		
sts from prior year settlements included in the budget? amount of new costs included in the budget and MYPs	No		
amount of new costs included in the budget and MYPs	No		

	Budget Year	1st Subsequent Year	2nd Subsequent Year
n-management) Step and Column Adjustments	(2015-16)	(2016-17)	(2017-18)
	Yes	Yes	Yes
	161,052	162,663	164,290
t change in step & column over prior year	1.0%	1.0%	1.0%
annual and the second s	_		2nd Subsequent Year
n-management) Attrition (layons and retirements)	(2015-16)	(2016-17)	(2017-18)
rings from attrition included in the budget and MYPs?	Yes	Yes	Yes
ditional H&W benefits for those laid-off or retired employees			
d in the budget and MYPs?	Yes	Yes	Yes
	n-management) Step and Column Adjustments p & column adjustments included in the budget and MYPs? step & column adjustments t change in step & column over prior year n-management) Attrition (layoffs and retirements) rings from attrition included in the budget and MYPs? ditional H&W benefits for those laid-off or retired employees d in the budget and MYPs?	n-management) Step and Column Adjustments p & column adjustments included in the budget and MYPs? Step & column adjustments 161,052 t change in step & column over prior year 1,0% Budget Year (2015-16) Fings from attrition included in the budget and MYPs? Yes Stitional H&W benefits for those laid-off or retired employees d in the budget and MYPs? Yes P-management) - Other	n-management) Step and Column Adjustments (2015-16) (2016-17) Yes Yes step & column adjustments included in the budget and MYPs? step & column adjustments 161,052 162,663 1.0% Budget Year (2015-16) (2016-17) Budget Year (2015-16) (2016-17) Finanagement) Attrition (layoffs and retirements) Finanagement) Attrition included in the budget and MYPs? Yes Yes Yes 1st Subsequent Year (2015-16) (2016-17) Yes Yes Yes Sitional H&W benefits for those laid-off or retired employees d in the budget and MYPs? Yes Yes Yes

η ΔΤΔ Γ	ENTRY: Enter all applicable data items; then	are no extractions in this section			
DAIA.	ENTITY Enter all applicable data fights, then	Prior Year (2nd Interim)	Budget Year	1st Subsequent Year	2nd Subsequent Year
Vienhe	er of management, supervisor, and	(2014-15)	(2015-16)	(2016-17)	(2017-18)
Number of management, supervisor, and confidential FTE positions 81.8			85.3	85.3	85,3
Manan	ement/Supervisor/Confidential				
_	and Benefit Negotiations				
Are salary and benefit negotiations settled for the budget year?		for the budget year?	No		
	If Yes, comp	lete question 2.			
	1731				
	If No, identif	y the unsettied negotiations including a	ny prior year unsettled negotiation	ons and then complete questions 3 and 4	
	Not a recogn	nized bargaining unit. This group will lil	kely receive comparable comper	nsation granted to the teacher bargaining	unit.
	If n/a, skip th	ne remainder of Section S8C.			***************************************
legotia	ations Settled				
2.	Salary settlement:		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
	Is the cost of salary settlement included in projections (MYPs)?	the budget and multiyear			
	Total cost of	salary settlement			
		salary schedule from prior year ext, such as "Reopener")			·
Jeanti:	ations Not Settled				
3.	Cost of a one percent increase in salary and statutory benefits		103,217		
			Budget Year	1st Subsequent Year	2nd Subsequent Year
			(2015-16)	(2016-17)	(2017-18)
4.	Amount included for any tentative salary schedule increases		101,352	0	C
	gement/Supervisor/Confidential		Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
		Lamaco	((2010 11)	
1.	Are costs of H&W benefit changes include	d in the budget and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	***************************************	1,110,706	1,164,706	1,219,706
3. 4.	Percent of H&W cost paid by employer Percent projected change in H&W cost ov	er prior vear	95.0% 5.5%	95.0% 4.9%	95.0% 4.7%
٠,	referrit projected change in rilavy cost ov	er prior year	5.570	7.370	4.1 /0
	gement/Supervisor/Confidential and Column Adjustments	_	Budget Year (2015-16)	1st Subsequent Year (2016-17)	2nd Subsequent Year (2017-18)
1.	Are step & column adjustments included in	the budget and MYPs?	Yes	Yes	Yes
2. 3.	Cost of step and column adjustments Percent change in step & column over price	or year	1.0%	1.0%	89,640 1.0%
	gement/Supervisor/Confidential		Budget Year	1st Subsequent Year	2nd Subsequent Year
Jther	Benefits (mileage, bonuses, etc.)		(2015-16)	(2016-17)	(2017-18)
1.	Are costs of other benefits included in the	budget and MYPs?	No No	No	No
2. 3.	Total cost of other benefits Percent change in cost of other benefits o	ver prior year			
U.	. Grading original of the field belief the contract of the con	. C. D.IGI YGGI			

2015-16 July 1 Budget General Fund School District Criteria and Standards Review

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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 23, 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

2015-16 July 1 Budget General Fund School District Criteria and Standards Review

ADD	ITIONAL FICOAL INDICATORS	- Activities of the Community of the Com
AUU	ITIONAL FISCAL INDICATORS	
The fol alert th	lowing fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to e reviewing agency to the need for additional review.	any single indicator does not necessarily suggest a cause for concern, but may
DATA	ENTRY: Click the appropriate Yes or No button for items A1 through A9 except item A3, which is automa	fically 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
A 2.	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)	No
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior fiscal year or budget year?	No.
A 5.	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
A 8.	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 co	mment.
	Comments: (optional)	
	<u> </u>	
End	of School District Budget Criteria and Standards Review	