

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	32,272,685.00	0.00	32,272,685.00	37,828,916.00	0.00	37,828,916.00	17.2%
2) Federal Revenue		8100-8299	0.00	2,721,163.00	2,721,163.00	0.00	2,540,773.00	2,540,773.00	-6.6%
3) Other State Revenue		8300-8599	1,019,540.00	1,707,185.00	2,726,725.00	3,420,721.00	1,380,695.00	4,801,416.00	76.1%
4) Other Local Revenue		8600-8799	531,916.74	6,670,724.00	7,202,640.74	347,900.00	6,082,808.00	6,430,708.00	-10.7%
5) TOTAL REVENUES			33,824,141.74	11,099,072.00	44,923,213.74	41,597,537.00	10,004,276.00	51,601,813.00	14.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,100,676.00	5,399,100.00	20,499,776.00	16,784,569.00	4,625,139.00	21,409,708.00	4.4%
2) Classified Salaries		2000-2999	3,161,213.00	1,966,119.00	5,127,332.00	3,358,976.00	2,011,338.00	5,370,314.00	4.7%
3) Employee Benefits		3000-3999	5,420,028.00	2,092,774.00	7,512,802.00	6,300,205.00	2,040,715.00	8,340,920.00	11.0%
4) Books and Supplies		4000-4999	1,741,757.00	1,895,132.00	3,636,889.00	2,269,664.00	998,109.00	3,267,773.00	-10.1%
5) Services and Other Operating Expenditures		5000-5999	3,586,741.74	5,677,294.00	9,264,035.74	3,927,611.00	5,450,794.00	9,378,405.00	1.2%
6) Capital Outlay		6000-6999	268,562.00	85,640.00	354,202.00	25,000.00	40,000.00	65,000.00	-81.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,201.00	472,322.00	473,523.00	0.00	580,184.00	580,184.00	22.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(366,114.00)	286,212.00	(79,902.00)	(351,740.00)	289,100.00	(82,640.00)	3.4%
9) TOTAL EXPENDITURES			28,914,064.74	17,874,593.00	46,788,657.74	32,314,285.00	16,015,379.00	48,329,664.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			4,910,077.00	(6,775,521.00)	(1,865,444.00)	9,283,252.00	(6,011,103.00)	3,272,149.00	-275.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out		7600-7629	460,082.00	180,000.00	640,082.00	725,082.00	185,000.00	910,082.00	42.2%
2) Other Sources/Uses									
a) Sources		8930-8979	73,664.00	0.00	73,664.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,992,572.00)	4,992,572.00	0.00	(5,904,971.00)	5,904,971.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,358,990.00)	4,812,572.00	(546,418.00)	(6,610,053.00)	5,719,971.00	(890,082.00)	62.9%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(448,913.00)	(1,962,949.00)	(2,411,862.00)	2,673,199.00	(291,132.00)	2,382,067.00	-198.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791							
a) As of July 1 - Unaudited			7,194,964.01	2,254,082.31	9,449,046.32	6,746,051.01	291,133.31	7,037,184.32	-25.5%
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)			7,194,964.01	2,254,082.31	9,449,046.32	6,746,051.01	291,133.31	7,037,184.32	-25.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,194,964.01	2,254,082.31	9,449,046.32	6,746,051.01	291,133.31	7,037,184.32	-25.5%
2) Ending Balance, June 30 (E + F1e)			6,746,051.01	291,133.31	7,037,184.32	9,419,250.01	1.31	9,419,251.32	33.8%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	291,133.95	291,133.95	0.00	1.95	1.95	-100.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.0%
Cash Flow Contingencies	0000	9780				1,100,000.00		1,100,000.00	
Contingency for CCSS;SBAC	0000	9780				1,300,000.00		1,300,000.00	
Cash flow contingency	0000	9780	1,100,000.00		1,100,000.00				
cCONTINGENCY CCSS; SBAC	0000	9780	1,300,000.00		1,300,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,371,437.00	0.00	2,371,437.00	2,461,987.00	0.00	2,461,987.00	3.8%
Unassigned/Unappropriated Amount		9790	1,972,114.01	(0.64)	1,972,113.37	4,554,763.01	(0.64)	4,554,762.37	131.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget		% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	
G. ASSETS								
1) Cash		9110	11,813,286.55	(2,825,533.17)	8,987,753.38			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	33,738.50	0.00	33,738.50			
b) in Banks		9130	2,500.00	0.00	2,500.00			
c) in Revolving Fund		9135	0.00	0.00	0.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	2,165,225.00	0.00	2,165,225.00			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	8,783.11	1,216.89	10,000.00			
5) Due from Other Funds		9320	0.00	0.00	0.00			
6) Stores		9330	0.00	0.00	0.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets								
9) TOTAL, ASSETS			14,023,533.16	(2,824,316.28)	11,199,216.88			
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	2,340,077.37	5,608.29	2,345,685.66			
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			2,340,077.37	5,608.29	2,345,685.66			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
E23								
Ending Fund Balance, June 30								

Description (G9 + H2) - (I6 + J2)	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
			11,683,455.79	(2,829,924.57)	8,853,531.22				

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	16,949,540.00	0.00	16,949,540.00	21,333,187.00	0.00	21,333,187.00	25.9%
Education Protection Account State Aid - Current Year		8012	5,021,827.00	0.00	5,021,827.00	5,350,729.00	0.00	5,350,729.00	6.5%
State Aid - Prior Years		8019	40,000.00	0.00	40,000.00	20,000.00	0.00	20,000.00	-50.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	118,876.00	0.00	118,876.00	115,000.00	0.00	115,000.00	-3.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	19,013,612.00	0.00	19,013,612.00	20,155,000.00	0.00	20,155,000.00	6.0%
Unsecured Roll Taxes		8042	437,623.00	0.00	437,623.00	425,000.00	0.00	425,000.00	-2.9%
Prior Years' Taxes		8043	30,483.00	0.00	30,483.00	30,000.00	0.00	30,000.00	-1.6%
Supplemental Taxes		8044	1,237,595.00	0.00	1,237,595.00	1,200,000.00	0.00	1,200,000.00	-3.0%
Education Revenue Augmentation Fund (ERAF)		8045	(10,822,281.00)	0.00	(10,822,281.00)	(10,800,000.00)	0.00	(10,800,000.00)	-0.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	241,906.00	0.00	241,906.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	7,008.00	0.00	7,008.00	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(3,504.00)	0.00	(3,504.00)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			32,272,685.00	0.00	32,272,685.00	37,828,916.00	0.00	37,828,916.00	17.2%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			32,272,685.00	0.00	32,272,685.00	37,828,916.00	0.00	37,828,916.00	17.2%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	918,671.00	918,671.00	0.00	941,067.00	941,067.00	2.4%
Special Education Discretionary Grants		8182	0.00	159,994.00	159,994.00	0.00	166,247.00	166,247.00	3.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		737,968.00	737,968.00		616,697.00	616,697.00	-16.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		125,805.00	125,805.00		106,914.00	106,914.00	-15.0%
NCLB: Title III, Immigrant Education Program	4201	8290		21,817.00	21,817.00		17,133.00	17,133.00	-21.5%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		293,200.00	293,200.00		192,715.00	192,715.00	-34.3%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290		460,015.00	460,015.00		500,000.00	500,000.00	8.7%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	3,693.00	3,693.00	0.00	0.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			0.00	2,721,163.00	2,721,163.00	0.00	2,540,773.00	2,540,773.00	-6.6%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Current Year	6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	416,886.00	0.00	416,886.00	123,041.00	0.00	123,041.00	-70.5%
Lottery - Unrestricted and Instructional Materials		8560	601,548.00	171,421.00	772,969.00	609,680.00	175,000.00	784,680.00	1.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		1,104,467.00	1,104,467.00		1,104,467.00	1,104,467.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%

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Drug/Alcohol/Tobacco Funds	6650, 6690	8590		0.00	0.00		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		345,659.00	345,659.00		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	1,106.00	85,638.00	86,744.00	2,688,000.00	101,228.00	2,789,228.00	3115.5%
TOTAL, OTHER STATE REVENUE			1,019,540.00	1,707,185.00	2,726,725.00	3,420,721.00	1,380,695.00	4,801,416.00	76.1%

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OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	2,667,000.00	2,667,000.00	0.00	2,800,000.00	2,800,000.00	5.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes									
		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	221,395.00	0.00	221,395.00	220,000.00	0.00	220,000.00	-0.6%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									

Description (50%) Adjustment	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Pass-Through Revenues From Local Sources		8691	3,504.00	0.00	3,504.00	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8699	292,017.74	1,946,680.00	2,238,697.74	112,900.00	1,159,289.00	1,272,189.00	-43.2%
All Other Transfers In		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8791		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8792		2,057,044.00	2,057,044.00		2,123,519.00	2,123,519.00	3.2%
ROC/P Transfers From Districts or Charter Schools	6360	8793		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8791		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8792		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		8799	531,916.74	6,670,724.00	7,202,640.74	347,900.00	6,082,808.00	6,430,708.00	-10.7%
TOTAL, REVENUES			33,824,141.74	11,099,072.00	44,923,213.74	41,597,537.00	10,004,276.00	51,601,813.00	14.9%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,827,273.00	3,827,165.00	16,654,438.00	13,512,468.00	3,404,881.00	16,917,349.00	1.6%
Certificated Pupil Support Salaries		1200	146,147.00	581,069.00	727,216.00	336,168.00	457,803.00	793,971.00	9.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,981,906.00	407,772.00	2,389,678.00	2,250,133.00	445,227.00	2,695,360.00	12.8%
Other Certificated Salaries		1900	145,350.00	583,094.00	728,444.00	685,800.00	317,228.00	1,003,028.00	37.7%
TOTAL, CERTIFICATED SALARIES			15,100,676.00	5,399,100.00	20,499,776.00	16,784,569.00	4,625,139.00	21,409,708.00	4.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	214,448.00	888,716.00	1,103,164.00	237,768.00	892,819.00	1,130,587.00	2.5%
Classified Support Salaries		2200	997,465.00	580,677.00	1,578,142.00	969,981.00	657,936.00	1,627,917.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	423,049.00	212,529.00	635,578.00	474,619.00	180,700.00	655,319.00	3.1%
Clerical, Technical and Office Salaries		2400	1,320,204.00	203,112.00	1,523,316.00	1,386,431.00	202,302.00	1,588,733.00	4.3%
Other Classified Salaries		2900	206,047.00	81,085.00	287,132.00	290,177.00	77,581.00	367,758.00	28.1%
TOTAL, CLASSIFIED SALARIES			3,161,213.00	1,966,119.00	5,127,332.00	3,358,976.00	2,011,338.00	5,370,314.00	4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,329,031.00	475,859.00	1,804,890.00	1,791,562.00	492,060.00	2,283,622.00	26.5%
PERS		3201-3202	384,334.00	211,918.00	596,252.00	413,668.00	229,873.00	643,541.00	7.9%
OASDI/Medicare/Alternative		3301-3302	480,992.00	244,189.00	725,181.00	510,356.00	222,809.00	733,165.00	1.1%
Health and Welfare Benefits		3401-3402	2,589,705.00	952,636.00	3,542,341.00	2,913,958.00	941,626.00	3,855,584.00	8.8%
Unemployment Insurance		3501-3502	20,351.00	6,444.00	26,795.00	14,137.00	3,361.00	17,498.00	-34.7%
Workers' Compensation		3601-3602	367,281.00	151,639.00	518,920.00	402,312.00	132,586.00	534,898.00	3.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	114,254.00	0.00	114,254.00	124,612.00	0.00	124,612.00	9.1%
Other Employee Benefits		3901-3902	134,080.00	50,089.00	184,169.00	129,600.00	18,400.00	148,000.00	-19.6%
TOTAL, EMPLOYEE BENEFITS			5,420,028.00	2,092,774.00	7,512,802.00	6,300,205.00	2,040,715.00	8,340,920.00	11.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	170,000.00	433,361.00	603,361.00	408,952.00	266,500.00	675,452.00	11.9%
Books and Other Reference Materials		4200	174,605.00	674.00	175,279.00	110,733.00	0.00	110,733.00	-36.8%
Materials and Supplies		4300	991,580.00	1,274,782.00	2,266,362.00	1,203,189.00	649,840.00	1,853,029.00	-18.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Noncapitalized Equipment		4400	405,572.00	186,315.00	591,887.00	546,790.00	81,769.00	628,559.00	6.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,741,757.00	1,895,132.00	3,636,889.00	2,269,664.00	998,109.00	3,267,773.00	-10.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	231,315.00	2,170,771.00	2,402,086.00	0.00	2,126,034.00	2,126,034.00	-11.5%
Travel and Conferences		5200	44,440.00	96,161.00	140,601.00	44,122.00	53,151.00	97,273.00	-30.8%
Dues and Memberships		5300	18,109.00	0.00	18,109.00	18,475.00	0.00	18,475.00	2.0%
Insurance		5400 - 5450	296,579.00	0.00	296,579.00	321,640.00	0.00	321,640.00	8.5%
Operations and Housekeeping Services		5500	939,110.00	0.00	939,110.00	1,013,110.00	0.00	1,013,110.00	7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	211,578.00	46,489.00	258,067.00	207,233.00	49,581.00	256,814.00	-0.5%
Transfers of Direct Costs		5710	(3,763.00)	3,763.00	0.00	(1,397.00)	1,397.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(100.00)	0.00	(100.00)	(100.00)	0.00	(100.00)	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,724,216.74	3,351,967.00	5,076,183.74	2,194,128.00	3,213,181.00	5,407,309.00	6.5%
Communications		5900	125,257.00	8,143.00	133,400.00	130,400.00	7,450.00	137,850.00	3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,586,741.74	5,677,294.00	9,264,035.74	3,927,611.00	5,450,794.00	9,378,405.00	1.2%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	64,500.00	64,500.00	0.00	20,000.00	20,000.00	-69.0%
Buildings and Improvements of Buildings		6200	0.00	21,140.00	21,140.00	0.00	20,000.00	20,000.00	-5.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	158,900.00	0.00	158,900.00	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	109,662.00	0.00	109,662.00	25,000.00	0.00	25,000.00	-77.2%
TOTAL CAPITAL OUTLAY			268,562.00	85,640.00	354,202.00	25,000.00	40,000.00	65,000.00	-81.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	20,000.00	20,000.00	0.00	20,000.00	20,000.00	0.0%
Payments to County Offices		7142	0.00	446,000.00	446,000.00	0.00	535,000.00	535,000.00	20.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	28.00	334.00	362.00	0.00	962.00	962.00	165.7%
Other Debt Service - Principal		7439	1,173.00	5,988.00	7,161.00	0.00	24,222.00	24,222.00	238.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,201.00	472,322.00	473,523.00	0.00	580,184.00	580,184.00	22.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(286,212.00)	286,212.00	0.00	(269,100.00)	269,100.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(79,902.00)	0.00	(79,902.00)	(82,640.00)	0.00	(82,640.00)	3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(366,114.00)	286,212.00	(79,902.00)	(351,740.00)	269,100.00	(82,640.00)	3.4%
TOTAL, EXPENDITURES			28,914,064.74	17,874,593.00	46,788,657.74	32,314,285.00	16,015,379.00	48,329,664.00	3.3%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	460,082.00	180,000.00	640,082.00	725,082.00	185,000.00	910,082.00	42.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			460,082.00	180,000.00	640,082.00	725,082.00	185,000.00	910,082.00	42.2%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
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	73,664.00	0.00	73,664.00	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			73,664.00	0.00	73,664.00	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(4,992,572.00)	4,992,572.00	0.00	(5,904,971.00)	5,904,971.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,992,572.00)	4,992,572.00	0.00	(5,904,971.00)	5,904,971.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,358,990.00)	4,812,572.00	(546,418.00)	(6,610,053.00)	5,719,971.00	(890,082.00)	62.9%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	32,272,685.00	0.00	32,272,685.00	37,828,916.00	0.00	37,828,916.00	17.2%
2) Federal Revenue		8100-8299	0.00	2,721,163.00	2,721,163.00	0.00	2,540,773.00	2,540,773.00	-6.6%
3) Other State Revenue		8300-8599	1,019,540.00	1,707,185.00	2,726,725.00	3,420,721.00	1,380,695.00	4,801,416.00	76.1%
4) Other Local Revenue		8600-8799	531,916.74	6,670,724.00	7,202,640.74	347,900.00	6,082,808.00	6,430,708.00	-10.7%
5) TOTAL REVENUES			33,824,141.74	11,099,072.00	44,923,213.74	41,597,537.00	10,004,276.00	51,601,813.00	14.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		18,387,180.00	9,689,187.00	28,076,367.00	19,872,741.00	8,627,314.00	28,500,055.00	1.5%
2) Instruction - Related Services	2000-2999		3,961,750.00	3,606,460.00	7,568,210.00	5,319,888.00	2,796,654.00	8,116,542.00	7.2%
3) Pupil Services	3000-3999		1,286,154.74	2,293,738.00	3,579,892.74	1,726,049.00	2,334,801.00	4,060,850.00	13.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		45,940.00	62,272.00	108,212.00	43,790.00	42,703.00	86,493.00	-20.1%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,222,915.00	451,933.00	2,674,848.00	2,210,812.00	393,907.00	2,604,719.00	-2.6%
8) Plant Services	8000-8999		3,008,924.00	1,298,681.00	4,307,605.00	3,141,005.00	1,239,816.00	4,380,821.00	1.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,201.00	472,322.00	473,523.00	0.00	580,184.00	580,184.00	22.5%
10) TOTAL EXPENDITURES			28,914,064.74	17,874,593.00	46,788,657.74	32,314,285.00	16,015,379.00	48,329,664.00	3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			4,910,077.00	(6,775,521.00)	(1,865,444.00)	9,283,252.00	(6,011,103.00)	3,272,149.00	-275.4%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00	0.0%
b) Transfers Out		7600-7629	460,082.00	180,000.00	640,082.00	725,082.00	185,000.00	910,082.00	42.2%
2) Other Sources/Uses									
a) Sources		8930-8979	73,664.00	0.00	73,664.00	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,992,572.00)	4,992,572.00	0.00	(5,904,971.00)	5,904,971.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(5,358,990.00)	4,812,572.00	(546,418.00)	(6,610,053.00)	5,719,971.00	(890,082.00)	62.9%

Description	Function Codes	Object Codes	2014-15 Estimated Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(448,913.00)	(1,962,949.00)	(2,411,862.00)	2,673,199.00	(291,132.00)	2,382,067.00	-198.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	7,194,964.01	2,254,082.31	9,449,046.32	6,746,051.01	291,133.31	7,037,184.32	-25.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			7,194,964.01	2,254,082.31	9,449,046.32	6,746,051.01	291,133.31	7,037,184.32	-25.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,194,964.01	2,254,082.31	9,449,046.32	6,746,051.01	291,133.31	7,037,184.32	-25.5%
2) Ending Balance, June 30 (E + F1e)			6,746,051.01	291,133.31	7,037,184.32	9,419,250.01	1.31	9,419,251.32	33.8%
Components of Ending Fund Balance									
a) Nonspendable		9711	2,500.00	0.00	2,500.00	2,500.00	0.00	2,500.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	291,133.95	291,133.95	0.00	1.95	1.95	-100.0%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)									
d) Assigned									
Other Assignments (by Resource/Object)			2,400,000.00	0.00	2,400,000.00	2,400,000.00	0.00	2,400,000.00	0.0%
Cash Flow Contingencies	0000	9780				1,100,000.00		1,100,000.00	
Contingency for CCSS;SBAC	0000	9780				1,300,000.00		1,300,000.00	
Cash flow contingency	0000	9780	1,100,000.00		1,100,000.00				
CONTINGENCY CCSS; SBAC	0000	9780	1,300,000.00		1,300,000.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,371,437.00	0.00	2,371,437.00	2,461,987.00	0.00	2,461,987.00	3.8%
Unassigned/Unappropriated Amount		9790	1,972,114.01	(0.64)	1,972,113.37	4,554,763.01	(0.64)	4,554,762.37	131.0%

San Rafael City Elementary
Marin County

July 1 Budget
General Fund

21 65458 0000000
Form 01

Exhibit: Restricted Balance Detail

Resource	Description	2014-15 Estimated Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	0.16	0.16
6300	Lottery: Instructional Materials	90,000.35	0.35
7400	Quality Education Investment Act	146,132.06	0.06
7405	Common Core State Standards Implementation	0.13	0.13
9010	Other Restricted Local	55,001.25	1.25
Total, Restricted Balance		291,133.95	1.95