



Mt. Diablo Unified School District

Unaudited Actuals 2014-2015

Presented to the Board of Education
September 14, 2015

Mt. Diablo Unified School District

Board of Education

Cheryl Hansen, President
Debra Mason, Vice President
Brian Lawrence, Member
Linda Mayo, Member
Barbara Oaks, Member

Administration

Nellie Meyer, Ed.D., Superintendent
Mary-Louise Newling, Assistant Superintendent, Elementary Schools
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Jennifer Sachs, Executive Director of Instructional Support
Jeff McDaniel, Executive Director of Operations
Larry Schoenke, Interim General Counsel

Fiscal Services

Nance Juner, Director
Michelle McAvoy, Personnel Systems Manager
Mika Arbelbide, Chief Accountant
Marianne Lejano, Fiscal Analyst II
Duy Nguyen, Fiscal Analyst II

Unaudited Actuals
 FINANCIAL REPORTS
 2014-15 Unaudited Actuals
 Summary of Unaudited Actual Data Submission

Following is a summary of the critical data elements contained in your unaudited actual data. Since these data may have fiscal implications for your agency, please verify their accuracy before filing your unaudited actual financial reports.

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.48%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$176,870,322.05
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$176,870,322.05
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	3.44%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2016-17 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 14, 2015

To the Superintendent of Public Instruction:

2014-15 UNAUDITED ACTUAL FINANCIAL REPORT. This report has been verified for accuracy by the County Superintendent of Schools pursuant to Education Code Section 42100.

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual reports, please contact:

For County Office of Education:

For School District:

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G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Unaudited Actuals	2015-16 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects		
49	Capital Project Fund for Blended Component Units	G	G
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		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	
NCMOE	No Child Left Behind Maintenance of Effort	GS	
PCRAF	Program Cost Report Schedule of Allocation Factors	GS	

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2014-15 Unaudited Actuals	2015-16 Budget
PCR	Program Cost Report	GS	
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	222,626,709.00	0.00	222,626,709.00	246,611,410.00	0.00	246,611,410.00	10.8%
2) Federal Revenue		8100-8299	17,901.00	20,459,178.01	20,477,079.01	20,000.00	14,793,072.00	14,813,072.00	-27.7%
3) Other State Revenue		8300-8599	7,539,770.07	29,487,399.23	37,027,169.30	23,354,429.00	24,976,581.00	48,331,010.00	30.5%
4) Other Local Revenue		8600-8799	6,877,537.05	7,956,004.45	14,833,541.50	3,491,540.00	4,182,806.00	7,674,346.00	-48.3%
5) TOTAL, REVENUES			237,061,917.12	57,902,581.69	294,964,498.81	273,477,379.00	43,952,459.00	317,429,838.00	7.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	98,262,010.72	35,571,399.24	133,833,409.96	104,828,986.00	31,229,748.00	136,058,734.00	1.7%
2) Classified Salaries		2000-2999	26,076,129.41	17,967,982.19	44,044,111.60	25,713,400.00	16,418,007.00	42,131,407.00	-4.3%
3) Employee Benefits		3000-3999	35,838,448.99	18,501,859.67	54,340,308.66	44,117,219.00	19,871,877.00	63,989,096.00	17.8%
4) Books and Supplies		4000-4999	6,096,939.19	7,070,412.65	13,167,351.84	21,068,400.00	4,608,586.00	25,676,986.00	95.0%
5) Services and Other Operating Expenditures		5000-5999	12,473,806.52	23,681,951.64	36,155,758.16	12,796,845.00	18,640,581.00	31,437,426.00	-13.1%
6) Capital Outlay		6000-6999	498,623.68	1,113,441.53	1,612,065.21	452,900.00	2,599,249.00	3,052,149.00	89.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	507,599.36	2,848,423.50	3,356,022.86	507,599.00	3,009,800.00	3,517,399.00	4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,369,670.10)	2,785,610.27	(584,059.83)	(3,665,884.00)	3,021,665.00	(644,219.00)	10.3%
9) TOTAL, EXPENDITURES			176,383,887.77	109,541,080.69	285,924,968.46	205,819,465.00	99,399,513.00	305,218,978.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			60,678,029.35	(51,638,499.00)	9,039,530.35	67,657,914.00	(55,447,054.00)	12,210,860.00	35.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,184,396.00	91,800.00	3,276,196.00	3,184,396.00	0.00	3,184,396.00	-2.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(46,625,354.20)	46,625,354.20	0.00	(55,447,054.00)	55,447,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,809,750.20)	46,533,554.20	(3,276,196.00)	(58,631,450.00)	55,447,054.00	(3,184,396.00)	-2.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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)			10,868,279.15	(5,104,944.80)	5,763,334.35	9,026,464.00	0.00	9,026,464.00	56.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,968,714.77	18,813,825.12	70,782,539.89	59,341,996.28	12,179,404.18	71,521,400.46	1.0%
b) Audit Adjustments		9793	(3,597,730.64)	(1,529,476.14)	(5,127,206.78)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,370,984.13	17,284,348.98	65,655,333.11	59,341,996.28	12,179,404.18	71,521,400.46	8.9%
d) Other Restatements		9795	102,733.00	0.00	102,733.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,473,717.13	17,284,348.98	65,758,066.11	59,341,996.28	12,179,404.18	71,521,400.46	8.8%
2) Ending Balance, June 30 (E + F1e)			59,341,996.28	12,179,404.18	71,521,400.46	68,368,460.28	12,179,404.18	80,547,864.46	12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	427,936.14	0.00	427,936.14	427,936.14	0.00	427,936.14	0.0%
Prepaid Expenditures		9713	3,500.00	0.00	3,500.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	12,179,404.18	12,179,404.18	0.00	12,179,404.18	12,179,404.18	0.0%
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	19,110,389.20	0.00	19,110,389.20	20,294,496.00	0.00	20,294,496.00	6.2%
Site Carryover	0000	9780	4,736,103.20		4,736,103.20				
Supplemental & TIIG Carryover	0000	9780	14,374,286.00		14,374,286.00				
23 FTE School Counselors	0000	9780				1,923,102.00		1,923,102.00	
One-time Discretionary per ADA	0000	9780				18,371,394.00		18,371,394.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,577,749.00	0.00	8,577,749.00	9,156,569.00	0.00	9,156,569.00	6.7%
Unassigned/Unappropriated Amount			30,917,421.94	0.00	30,917,421.94	38,184,459.14	0.00	38,184,459.14	23.5%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	80,952,948.28	3,742,515.88	84,695,464.16				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	273,113.55	0.00	273,113.55				
c) in Revolving Fund		9130	305,000.00	0.00	305,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	1,484,977.79	0.00	1,484,977.79				
3) Accounts Receivable		9200	76,794.89	3,954,686.72	4,031,481.61				
4) Due from Grantor Government		9290	1,878,973.26	5,501,545.20	7,380,518.46				
5) Due from Other Funds		9310	0.00	1.80	1.80				
6) Stores		9320	427,936.14	0.00	427,936.14				
7) Prepaid Expenditures		9330	3,500.00	0.00	3,500.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			85,403,243.91	13,198,749.60	98,601,993.51				
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	19,069,619.73	73,595.70	19,143,215.43				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	6,367.02	3,906.98	10,274.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	6,985,260.88	941,842.74	7,927,103.62				
6) TOTAL, LIABILITIES			26,061,247.63	1,019,345.42	27,080,593.05				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			59,341,996.28	12,179,404.18	71,521,400.46				

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	74,189,111.12	0.00	74,189,111.12	109,350,479.00	0.00	109,350,479.00	47.4%
Education Protection Account State Aid - Current Year		8012	43,263,212.00	0.00	43,263,212.00	37,341,662.00	0.00	37,341,662.00	-13.7%
State Aid - Prior Years		8019	(15,307.96)	0.00	(15,307.96)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	909,286.67	0.00	909,286.67	898,068.00	0.00	898,068.00	-1.2%
Timber Yield Tax		8022	0.00	0.00	0.00	1.00	0.00	1.00	New
Other Subventions/In-Lieu Taxes		8029	10,193.90	0.00	10,193.90	4,945.00	0.00	4,945.00	-51.5%
County & District Taxes									
Secured Roll Taxes		8041	91,427,925.28	0.00	91,427,925.28	93,269,735.00	0.00	93,269,735.00	2.0%
Unsecured Roll Taxes		8042	4,329,640.89	0.00	4,329,640.89	3,739,078.00	0.00	3,739,078.00	-13.6%
Prior Years' Taxes		8043	(348,160.28)	0.00	(348,160.28)	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	2,797,397.38	0.00	2,797,397.38	2,090,144.00	0.00	2,090,144.00	-25.3%
Education Revenue Augmentation Fund (ERAF)		8045	6,468,155.52	0.00	6,468,155.52	5,388,317.00	0.00	5,388,317.00	-16.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,477,694.74	0.00	6,477,694.74	1,745,608.00	0.00	1,745,608.00	-73.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			229,509,149.26	0.00	229,509,149.26	253,828,037.00	0.00	253,828,037.00	10.6%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(127,682.57)		(127,682.57)	(127,449.00)		(127,449.00)	-0.2%
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	(6,754,757.69)	0.00	(6,754,757.69)	(7,089,178.00)	0.00	(7,089,178.00)	5.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			222,626,709.00	0.00	222,626,709.00	246,611,410.00	0.00	246,611,410.00	10.8%
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	6,762,622.76	6,762,622.76	0.00	6,326,969.00	6,326,969.00	-6.4%
Special Education Discretionary Grants		8182	0.00	1,308,969.93	1,308,969.93	0.00	1,058,930.00	1,058,930.00	-19.1%
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	49,367.63	49,367.63	0.00	87,555.00	87,555.00	77.4%
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		4,850,232.49	4,850,232.49		4,624,161.00	4,624,161.00	-4.7%
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		747,163.06	747,163.06		759,083.00	759,083.00	1.6%
NCLB: Title III, Immigrant Education Program	4201	8290		30,828.66	30,828.66		75,412.00	75,412.00	144.6%

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		663,851.42	663,851.42		689,707.00	689,707.00	3.9%
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		4,338,386.10	4,338,386.10		0.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290		237,781.00	237,781.00		213,888.00	213,888.00	-10.0%
Safe and Drug Free Schools	3700-3799	8290		207,099.53	207,099.53		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	17,901.00	1,262,875.43	1,280,776.43	20,000.00	957,367.00	977,367.00	-23.7%
TOTAL, FEDERAL REVENUE			17,901.00	20,459,178.01	20,477,079.01	20,000.00	14,793,072.00	14,813,072.00	-27.7%
OTHER STATE REVENUE									
Other State Apportionments									
ROC/P Entitlement Prior Years	6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		16,898,242.00	16,898,242.00		17,581,746.00	17,581,746.00	4.0%
Prior Years	6500	8319		575,810.00	575,810.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	114,145.00	114,145.00	0.00	114,145.00	114,145.00	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	3,111,074.00	0.00	3,111,074.00	1,076,210.00	0.00	1,076,210.00	-65.4%
Lottery - Unrestricted and Instructional Materials		8560	4,325,313.23	1,156,952.71	5,482,265.94	3,906,825.00	1,037,750.00	4,944,575.00	-9.8%
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		2,995,041.40	2,995,041.40		2,995,042.00	2,995,042.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
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		4,810,058.00	4,810,058.00		319,542.00	319,542.00	-93.4%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	103,382.84	2,937,150.12	3,040,532.96	18,371,394.00	2,928,356.00	21,299,750.00	600.5%
TOTAL, OTHER STATE REVENUE			7,539,770.07	29,487,399.23	37,027,169.30	23,354,429.00	24,976,581.00	48,331,010.00	30.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	611,301.00	611,301.00	0.00	0.00	0.00	-100.0%
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	56,733.22	0.00	56,733.22	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	28,457.67	28,457.67	0.00	29,590.00	29,590.00	4.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	334,824.75	248,025.55	582,850.30	0.00	146,080.00	146,080.00	-74.9%
Interest		8660	276,624.73	(5.15)	276,619.58	236,406.00	0.00	236,406.00	-14.5%
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	130,496.85	0.00	130,496.85	100,000.00	0.00	100,000.00	-23.4%
Interagency Services		8677	0.00	514,624.01	514,624.01	0.00	203,020.00	203,020.00	-60.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	79,012.50	79,012.50	0.00	0.00	0.00	-100.0%
All Other Local Revenue		8699	6,078,857.50	6,454,088.87	12,532,946.37	3,155,134.00	3,804,116.00	6,959,250.00	-44.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	20,500.00	20,500.00	0.00	0.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			6,877,537.05	7,956,004.45	14,833,541.50	3,491,540.00	4,182,806.00	7,674,346.00	-48.3%
TOTAL, REVENUES			237,061,917.12	57,902,581.69	294,964,498.81	273,477,379.00	43,952,459.00	317,429,838.00	7.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	83,773,080.39	26,024,839.04	109,797,919.43	88,846,677.00	21,984,895.00	110,831,572.00	0.9%
Certificated Pupil Support Salaries		1200	2,549,017.50	5,728,211.29	8,277,228.79	3,094,153.00	6,448,830.00	9,542,983.00	15.3%
Certificated Supervisors' and Administrators' Salaries		1300	10,927,572.08	3,252,848.37	14,180,420.45	11,914,665.00	2,129,794.00	14,044,459.00	-1.0%
Other Certificated Salaries		1900	1,012,340.75	565,500.54	1,577,841.29	973,491.00	666,229.00	1,639,720.00	3.9%
TOTAL, CERTIFICATED SALARIES			98,262,010.72	35,571,399.24	133,833,409.96	104,828,986.00	31,229,748.00	136,058,734.00	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	565,549.64	11,142,843.99	11,708,393.63	625,753.00	10,527,610.00	11,153,363.00	-4.7%
Classified Support Salaries		2200	13,182,605.62	2,905,068.43	16,087,674.05	11,951,330.00	2,570,009.00	14,521,339.00	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	2,153,238.60	1,216,838.22	3,370,076.82	2,134,297.00	1,249,049.00	3,383,346.00	0.4%
Clerical, Technical and Office Salaries		2400	9,180,697.62	2,171,209.10	11,351,906.72	9,770,230.00	1,615,195.00	11,385,425.00	0.3%
Other Classified Salaries		2900	994,037.93	532,022.45	1,526,060.38	1,231,790.00	456,144.00	1,687,934.00	10.6%
TOTAL, CLASSIFIED SALARIES			26,076,129.41	17,967,982.19	44,044,111.60	25,713,400.00	16,418,007.00	42,131,407.00	-4.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	8,461,131.06	2,980,166.61	11,441,297.67	11,154,488.00	3,231,059.00	14,385,547.00	25.7%
PERS		3201-3202	2,795,855.74	1,905,368.62	4,701,224.36	2,922,287.00	1,964,727.00	4,887,014.00	4.0%
OASDI/Medicare/Alternative		3301-3302	3,246,986.46	1,781,353.67	5,028,340.13	3,537,251.00	1,773,555.00	5,310,806.00	5.6%
Health and Welfare Benefits		3401-3402	14,459,754.33	7,827,516.12	22,287,270.45	17,549,909.00	9,006,845.00	26,556,754.00	19.2%
Unemployment Insurance		3501-3502	59,812.03	25,269.61	85,081.64	66,302.00	36,199.00	102,501.00	20.5%
Workers' Compensation		3601-3602	3,610,450.18	1,529,004.84	5,139,455.02	3,955,968.00	1,441,552.00	5,397,520.00	5.0%
OPEB, Allocated		3701-3702	2,678,261.59	2,057,769.21	4,736,030.80	4,271,747.00	2,067,312.00	6,339,059.00	33.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	526,197.60	395,410.99	921,608.59	659,267.00	350,628.00	1,009,895.00	9.6%
TOTAL, EMPLOYEE BENEFITS			35,838,448.99	18,501,859.67	54,340,308.66	44,117,219.00	19,871,877.00	63,989,096.00	17.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	145,984.66	1,211,133.47	1,357,118.13	1,961,955.00	587,911.00	2,549,866.00	87.9%
Books and Other Reference Materials		4200	794,494.38	862,835.57	1,657,329.95	220,025.00	241,125.00	461,150.00	-72.2%
Materials and Supplies		4300	4,512,495.35	3,222,877.07	7,735,372.42	18,176,309.00	3,294,276.00	21,470,585.00	177.6%
Noncapitalized Equipment		4400	643,964.80	1,773,566.54	2,417,531.34	710,111.00	485,274.00	1,195,385.00	-50.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,096,939.19	7,070,412.65	13,167,351.84	21,068,400.00	4,608,586.00	25,676,986.00	95.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	2,632,111.07	16,083,113.78	18,715,224.85	2,500,000.00	13,577,301.00	16,077,301.00	-14.1%
Travel and Conferences		5200	334,489.25	813,516.12	1,148,005.37	523,564.00	587,473.00	1,111,037.00	-3.2%
Dues and Memberships		5300	29,033.70	46,879.83	75,913.53	37,970.00	12,950.00	50,920.00	-32.9%
Insurance		5400 - 5450	923,722.00	235.00	923,957.00	914,430.00	0.00	914,430.00	-1.0%
Operations and Housekeeping Services		5500	3,449,147.01	5,491.00	3,454,638.01	4,245,606.00	7,000.00	4,252,606.00	23.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	732,981.20	782,101.29	1,515,082.49	1,057,401.00	634,968.00	1,692,369.00	11.7%
Transfers of Direct Costs		5710	(844,519.55)	844,519.55	0.00	(388,064.00)	388,064.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,474,727.45)	(168,663.54)	(1,643,390.99)	(2,062,869.00)	278,526.00	(1,784,343.00)	8.6%
Professional/Consulting Services and Operating Expenditures		5800	6,174,716.82	5,211,959.55	11,386,676.37	5,264,479.00	3,100,325.00	8,364,804.00	-26.5%
Communications		5900	516,852.47	62,799.06	579,651.53	704,328.00	53,974.00	758,302.00	30.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,473,806.52	23,681,951.64	36,155,758.16	12,796,845.00	18,640,581.00	31,437,426.00	-13.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	84,864.30	84,864.30	0.00	100,000.00	100,000.00	17.8%
Buildings and Improvements of Buildings		6200	365,197.00	478,526.07	843,723.07	0.00	2,310,913.00	2,310,913.00	173.9%
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	82,850.07	403,473.85	486,323.92	107,900.00	45,886.00	153,786.00	-68.4%
Equipment Replacement		6500	50,576.61	146,577.31	197,153.92	345,000.00	142,450.00	487,450.00	147.2%
TOTAL, CAPITAL OUTLAY			498,623.68	1,113,441.53	1,612,065.21	452,900.00	2,599,249.00	3,052,149.00	89.3%
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	60,143.00	60,143.00	0.00	45,000.00	45,000.00	-25.2%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	2,709,268.00	2,709,268.00	0.00	2,964,800.00	2,964,800.00	9.4%
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	79,012.50	79,012.50	0.00	0.00	0.00	-100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	21,281.25	0.00	21,281.25	45,262.00	0.00	45,262.00	112.7%
Other Debt Service - Principal		7439	486,318.11	0.00	486,318.11	462,337.00	0.00	462,337.00	-4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			507,599.36	2,848,423.50	3,356,022.86	507,599.00	3,009,800.00	3,517,399.00	4.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,785,610.27)	2,785,610.27	0.00	(3,021,665.00)	3,021,665.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(584,059.83)	0.00	(584,059.83)	(644,219.00)	0.00	(644,219.00)	10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,369,670.10)	2,785,610.27	(584,059.83)	(3,665,884.00)	3,021,665.00	(644,219.00)	10.3%
TOTAL, EXPENDITURES			176,383,887.77	109,541,080.69	285,924,968.46	205,819,465.00	99,399,513.00	305,218,978.00	6.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		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	3,184,396.00	91,800.00	3,276,196.00	3,184,396.00	0.00	3,184,396.00	-2.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,184,396.00	91,800.00	3,276,196.00	3,184,396.00	0.00	3,184,396.00	-2.8%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		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	(46,620,428.16)	46,620,428.16	0.00	(55,447,054.00)	55,447,054.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(4,926.04)	4,926.04	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(46,625,354.20)	46,625,354.20	0.00	(55,447,054.00)	55,447,054.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(49,809,750.20)	46,533,554.20	(3,276,196.00)	(58,631,450.00)	55,447,054.00	(3,184,396.00)	-2.8%

Description	Function Codes	Object Codes	2014-15 Unaudited 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	222,626,709.00	0.00	222,626,709.00	246,611,410.00	0.00	246,611,410.00	10.8%
2) Federal Revenue		8100-8299	17,901.00	20,459,178.01	20,477,079.01	20,000.00	14,793,072.00	14,813,072.00	-27.7%
3) Other State Revenue		8300-8599	7,539,770.07	29,487,399.23	37,027,169.30	23,354,429.00	24,976,581.00	48,331,010.00	30.5%
4) Other Local Revenue		8600-8799	6,877,537.05	7,956,004.45	14,833,541.50	3,491,540.00	4,182,806.00	7,674,346.00	-48.3%
5) TOTAL, REVENUES			237,061,917.12	57,902,581.69	294,964,498.81	273,477,379.00	43,952,459.00	317,429,838.00	7.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		112,883,798.27	73,044,906.18	185,928,704.45	133,532,359.00	63,430,877.00	196,963,236.00	5.9%
2) Instruction - Related Services	2000-2999		26,058,885.97	10,571,612.14	36,630,498.11	28,471,612.00	8,438,775.00	36,910,387.00	0.8%
3) Pupil Services	3000-3999		13,232,108.62	11,645,206.91	24,877,315.53	15,664,435.00	11,446,256.00	27,110,691.00	9.0%
4) Ancillary Services	4000-4999		104,304.33	1,324,173.11	1,428,477.44	159,084.00	751,952.00	911,036.00	-36.2%
5) Community Services	5000-5999		50.48	6,238.85	6,289.33	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		21.60	10.23	31.83	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		7,608,905.87	2,954,414.75	10,563,320.62	10,740,462.00	3,124,690.00	13,865,152.00	31.3%
8) Plant Services	8000-8999		15,988,213.27	7,146,095.02	23,134,308.29	16,743,914.00	9,197,163.00	25,941,077.00	12.1%
9) Other Outgo	9000-9999	Except 7600-7699	507,599.36	2,848,423.50	3,356,022.86	507,599.00	3,009,800.00	3,517,399.00	4.8%
10) TOTAL, EXPENDITURES			176,383,887.77	109,541,080.69	285,924,968.46	205,819,465.00	99,399,513.00	305,218,978.00	6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			60,678,029.35	(51,638,499.00)	9,039,530.35	67,657,914.00	(55,447,054.00)	12,210,860.00	35.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,184,396.00	91,800.00	3,276,196.00	3,184,396.00	0.00	3,184,396.00	-2.8%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(46,625,354.20)	46,625,354.20	0.00	(55,447,054.00)	55,447,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(49,809,750.20)	46,533,554.20	(3,276,196.00)	(58,631,450.00)	55,447,054.00	(3,184,396.00)	-2.8%

Description	Function Codes	Object Codes	2014-15 Unaudited 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)			10,868,279.15	(5,104,944.80)	5,763,334.35	9,026,464.00	0.00	9,026,464.00	56.6%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	51,968,714.77	18,813,825.12	70,782,539.89	59,341,996.28	12,179,404.18	71,521,400.46	1.0%
b) Audit Adjustments		9793	(3,597,730.64)	(1,529,476.14)	(5,127,206.78)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			48,370,984.13	17,284,348.98	65,655,333.11	59,341,996.28	12,179,404.18	71,521,400.46	8.9%
d) Other Restatements		9795	102,733.00	0.00	102,733.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,473,717.13	17,284,348.98	65,758,066.11	59,341,996.28	12,179,404.18	71,521,400.46	8.8%
2) Ending Balance, June 30 (E + F1e)			59,341,996.28	12,179,404.18	71,521,400.46	68,368,460.28	12,179,404.18	80,547,864.46	12.6%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	305,000.00	0.00	305,000.00	305,000.00	0.00	305,000.00	0.0%
Stores		9712	427,936.14	0.00	427,936.14	427,936.14	0.00	427,936.14	0.0%
Prepaid Expenditures		9713	3,500.00	0.00	3,500.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	12,179,404.18	12,179,404.18	0.00	12,179,404.18	12,179,404.18	0.0%
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	19,110,389.20	0.00	19,110,389.20	20,294,496.00	0.00	20,294,496.00	6.2%
Site Carryover	0000	9780	4,736,103.20		4,736,103.20				
Supplemental & TIIG Carryover	0000	9780	14,374,286.00		14,374,286.00				
23 FTE School Counselors	0000	9780				1,923,102.00		1,923,102.00	
One-time Discretionary per ADA	0000	9780				18,371,394.00		18,371,394.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,577,749.00	0.00	8,577,749.00	9,156,569.00	0.00	9,156,569.00	6.7%
Unassigned/Unappropriated Amount		9790	30,917,421.94	0.00	30,917,421.94	38,184,459.14	0.00	38,184,459.14	23.5%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5640	Medi-Cal Billing Option	523,873.63	523,873.63
6230	California Clean Energy Jobs Act	389,907.85	389,907.85
6300	Lottery: Instructional Materials	984,928.90	984,928.90
6500	Special Education	7,022.05	7,022.05
6512	Special Ed: Mental Health Services	12,557.76	12,557.76
7400	Quality Education Investment Act	2,947,291.62	2,947,291.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	3,827,552.46	3,827,552.46
9010	Other Restricted Local	3,486,269.91	3,486,269.91
Total, Restricted Balance		<u>12,179,404.18</u>	<u>12,179,404.18</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,574,896.26	1,831,575.00	16.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,742.23	38,680.00	-34.2%
4) Other Local Revenue		8600-8799	319,824.48	235,854.00	-26.3%
5) TOTAL, REVENUES			1,953,462.97	2,106,109.00	7.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	811,884.28	930,572.00	14.6%
2) Classified Salaries		2000-2999	279,755.40	267,683.00	-4.3%
3) Employee Benefits		3000-3999	200,816.39	234,275.00	16.7%
4) Books and Supplies		4000-4999	148,305.02	81,466.00	-45.1%
5) Services and Other Operating Expenditures		5000-5999	387,806.22	440,561.00	13.6%
6) Capital Outlay		6000-6999	20.35	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,315.61	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,829,903.27	1,954,557.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			123,559.70	151,552.00	22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			123,559.70	151,552.00	22.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	901,985.57	1,152,760.70	27.8%
b) Audit Adjustments		9793	127,215.43	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,201.00	1,152,760.70	12.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,201.00	1,152,760.70	12.0%
2) Ending Balance, June 30 (E + F1e)			1,152,760.70	1,304,312.70	13.1%
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			54,654.88	54,654.88	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	1,098,105.82	1,249,657.82	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	909,332.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	264,069.12		
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	287.10		
4) Due from Grantor Government		9290	8,580.00		
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			1,182,269.01		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	29,508.31		
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			29,508.31		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,152,760.70		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year		8011	409,449.66	714,206.00	74.4%
Education Protection Account State Aid - Current Year		8012	302,058.00	278,546.00	-7.8%
State Aid - Prior Years		8019	29,222.73	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	127,682.57	127,449.00	-0.2%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	706,483.30	711,374.00	0.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,574,896.26	1,831,575.00	16.3%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3199, 4036-4126, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	17,127.00	3,077.00	-82.0%
Lottery - Unrestricted and Instructional Materials		8560	41,615.23	35,603.00	-14.4%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690	8590	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
Common Core State Standards Implementation Funds	7405	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			58,742.23	38,680.00	-34.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,346.34	2,854.00	-14.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	316,478.14	233,000.00	-26.4%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			319,824.48	235,854.00	-26.3%
TOTAL, REVENUES			1,953,462.97	2,106,109.00	7.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	701,723.08	824,451.00	17.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,161.20	106,121.00	-3.7%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			811,884.28	930,572.00	14.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	143,315.10	108,419.00	-24.3%
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	71,521.22	100,462.00	40.5%
Other Classified Salaries		2900	64,919.08	58,802.00	-9.4%
TOTAL, CLASSIFIED SALARIES			279,755.40	267,683.00	-4.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	69,604.33	99,852.00	43.5%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	34,767.20	27,747.00	-20.2%
Health and Welfare Benefits		3401-3402	68,856.87	70,000.00	1.7%
Unemployment Insurance		3501-3502	545.86	604.00	10.7%
Workers' Compensation		3601-3602	27,042.13	36,072.00	33.4%
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			200,816.39	234,275.00	16.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,020.00	New
Books and Other Reference Materials		4200	2,524.65	4,590.00	81.8%
Materials and Supplies		4300	107,424.56	52,856.00	-50.8%
Noncapitalized Equipment		4400	38,355.81	23,000.00	-40.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			148,305.02	81,466.00	-45.1%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	9,913.96	17,300.00	74.5%
Dues and Memberships		5300	5,901.67	6,840.00	15.9%
Insurance		5400-5450	3,862.00	16,000.00	314.3%
Operations and Housekeeping Services		5500	10,004.76	9,080.00	-9.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	22,180.06	22,278.00	0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	182,520.00	184,572.00	1.1%
Professional/Consulting Services and Operating Expenditures		5800	147,005.22	180,431.00	22.7%
Communications		5900	6,418.55	4,060.00	-36.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			387,806.22	440,561.00	13.6%
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	20.35	0.00	-100.0%
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			20.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	1,315.61	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,315.61	0.00	-100.0%
TOTAL, EXPENDITURES			1,829,903.27	1,954,557.00	6.8%

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

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	1,574,896.26	1,831,575.00	16.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,742.23	38,680.00	-34.2%
4) Other Local Revenue		8600-8799	319,824.48	235,854.00	-26.3%
5) TOTAL, REVENUES			1,953,462.97	2,106,109.00	7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,446,032.61	1,495,762.00	3.4%
2) Instruction - Related Services	2000-2999		302,803.77	379,523.00	25.3%
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		1,822.21	0.00	-100.0%
7) General Administration	7000-7999		1,315.61	0.00	-100.0%
8) Plant Services	8000-8999		77,929.07	79,272.00	1.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,829,903.27	1,954,557.00	6.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			123,559.70	151,552.00	22.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			123,559.70	151,552.00	22.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	901,985.57	1,152,760.70	27.8%
b) Audit Adjustments					
		9793	127,215.43	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,029,201.00	1,152,760.70	12.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,029,201.00	1,152,760.70	12.0%
2) Ending Balance, June 30 (E + F1e)			1,152,760.70	1,304,312.70	13.1%
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	54,654.88	54,654.88	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	1,098,105.82	1,249,657.82	13.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
6230	California Clean Energy Jobs Act	50,069.65	50,069.65
6300	Lottery: Instructional Materials	4,085.23	4,085.23
9010	Other Restricted Local	500.00	500.00
Total, Restricted Balance		<u>54,654.88</u>	<u>54,654.88</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	852,967.28	737,038.00	-13.6%
3) Other State Revenue		8300-8599	68,171.25	54,940.00	-19.4%
4) Other Local Revenue		8600-8799	1,539,512.82	1,538,312.00	-0.1%
5) TOTAL, REVENUES			2,460,651.35	2,330,290.00	-5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,523,501.38	2,173,334.00	-13.9%
2) Classified Salaries		2000-2999	1,064,750.95	969,061.00	-9.0%
3) Employee Benefits		3000-3999	1,029,090.56	1,174,800.00	14.2%
4) Books and Supplies		4000-4999	408,935.09	341,653.00	-16.5%
5) Services and Other Operating Expenditures		5000-5999	1,214,643.98	1,285,508.00	5.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	156,491.72	161,159.00	3.0%
9) TOTAL, EXPENDITURES			6,397,413.68	6,105,515.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,936,762.33)	(3,775,225.00)	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,276,196.00	3,184,396.00	-2.8%
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			3,276,196.00	3,184,396.00	-2.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(660,566.33)	(590,829.00)	-10.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,974,509.34	1,313,943.01	-33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,974,509.34	1,313,943.01	-33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,974,509.34	1,313,943.01	-33.5%
2) Ending Balance, June 30 (E + F1e)			1,313,943.01	723,114.01	-45.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			28,171.89	28,171.89	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	1,285,771.12	694,942.12	-46.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	306,204.58		
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	622,930.80		
3) Accounts Receivable		9200	78,299.65		
4) Due from Grantor Government		9290	401,956.49		
5) Due from Other Funds		9310	6,354.36		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,415,745.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	101,801.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1.80		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			101,802.87		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,313,943.01		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	51,480.49	0.00	-100.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	47,727.00	New
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	801,486.79	689,311.00	-14.0%
TOTAL, FEDERAL REVENUE			852,967.28	737,038.00	-13.6%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	68,171.25	54,940.00	-19.4%
TOTAL, OTHER STATE REVENUE			68,171.25	54,940.00	-19.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,842.13	7,825.00	-0.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	892,251.58	910,000.00	2.0%
Interagency Services		8677	160.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	639,259.11	620,487.00	-2.9%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,539,512.82	1,538,312.00	-0.1%
TOTAL, REVENUES			2,460,651.35	2,330,290.00	-5.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,841,094.45	1,488,480.00	-19.2%
Certificated Pupil Support Salaries		1200	13,260.00	11,300.00	-14.8%
Certificated Supervisors' and Administrators' Salaries		1300	355,022.75	292,390.00	-17.6%
Other Certificated Salaries		1900	314,124.18	381,164.00	21.3%
TOTAL, CERTIFICATED SALARIES			2,523,501.38	2,173,334.00	-13.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	239,777.32	183,475.00	-23.5%
Classified Support Salaries		2200	97,330.88	77,938.00	-19.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	595,715.99	606,964.00	1.9%
Other Classified Salaries		2900	131,926.76	100,684.00	-23.7%
TOTAL, CLASSIFIED SALARIES			1,064,750.95	969,061.00	-9.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	181,972.84	219,865.00	20.8%
PERS		3201-3202	118,328.81	121,925.00	3.0%
OASDI/Medicare/Alternative		3301-3302	122,199.72	167,117.00	36.8%
Health and Welfare Benefits		3401-3402	448,087.45	516,511.00	15.3%
Unemployment Insurance		3501-3502	1,714.33	1,757.00	2.5%
Workers' Compensation		3601-3602	103,656.23	94,439.00	-8.9%
OPEB, Allocated		3701-3702	46,584.77	50,786.00	9.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,546.41	2,400.00	-63.3%
TOTAL, EMPLOYEE BENEFITS			1,029,090.56	1,174,800.00	14.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	98,538.87	96,000.00	-2.6%
Books and Other Reference Materials		4200	2,807.15	4,100.00	46.1%
Materials and Supplies		4300	174,655.58	175,880.00	0.7%
Noncapitalized Equipment		4400	132,933.49	65,673.00	-50.6%
TOTAL, BOOKS AND SUPPLIES			408,935.09	341,653.00	-16.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	45,462.83	29,205.00	-35.8%
Dues and Memberships		5300	8,873.00	7,200.00	-18.9%
Insurance		5400-5450	2,193.00	3,000.00	36.8%
Operations and Housekeeping Services		5500	654.49	1,000.00	52.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	31,164.15	33,400.00	7.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	832,975.26	895,235.00	7.5%
Professional/Consulting Services and Operating Expenditures		5800	246,394.08	275,803.00	11.9%
Communications		5900	46,927.17	40,665.00	-13.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,214,643.98	1,285,508.00	5.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	156,491.72	161,159.00	3.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			156,491.72	161,159.00	3.0%
TOTAL, EXPENDITURES			6,397,413.68	6,105,515.00	-4.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,276,196.00	3,184,396.00	-2.8%
(a) TOTAL, INTERFUND TRANSFERS IN			3,276,196.00	3,184,396.00	-2.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,276,196.00	3,184,396.00	-2.8%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	852,967.28	737,038.00	-13.6%
3) Other State Revenue		8300-8599	68,171.25	54,940.00	-19.4%
4) Other Local Revenue		8600-8799	1,539,512.82	1,538,312.00	-0.1%
5) TOTAL, REVENUES			2,460,651.35	2,330,290.00	-5.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,155,861.80	2,804,231.00	-11.1%
2) Instruction - Related Services	2000-2999		2,199,757.85	2,217,387.00	0.8%
3) Pupil Services	3000-3999		17,029.34	11,809.00	-30.7%
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		156,491.72	161,159.00	3.0%
8) Plant Services	8000-8999		868,272.97	910,929.00	4.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,397,413.68	6,105,515.00	-4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(3,936,762.33)	(3,775,225.00)	-4.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,276,196.00	3,184,396.00	-2.8%
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			3,276,196.00	3,184,396.00	-2.8%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(660,566.33)	(590,829.00)	-10.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,974,509.34	1,313,943.01	-33.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,974,509.34	1,313,943.01	-33.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,974,509.34	1,313,943.01	-33.5%
2) Ending Balance, June 30 (E + F1e)			1,313,943.01	723,114.01	-45.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			28,171.89	28,171.89	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	1,285,771.12	694,942.12	-46.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	28,171.89	28,171.89
Total, Restricted Balance		28,171.89	28,171.89

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,372,278.30	8,462,665.00	1.1%
3) Other State Revenue		8300-8599	578,284.57	590,000.00	2.0%
4) Other Local Revenue		8600-8799	3,016,691.66	3,551,826.00	17.7%
5) TOTAL, REVENUES			11,967,254.53	12,604,491.00	5.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,208,175.68	4,063,874.00	-3.4%
3) Employee Benefits		3000-3999	1,914,999.12	2,103,408.00	9.8%
4) Books and Supplies		4000-4999	5,052,708.43	4,936,680.00	-2.3%
5) Services and Other Operating Expenditures		5000-5999	959,320.38	911,747.00	-5.0%
6) Capital Outlay		6000-6999	43,597.82	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	426,252.50	483,060.00	13.3%
9) TOTAL, EXPENDITURES			12,605,053.93	12,498,769.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(637,799.40)	105,722.00	-116.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(637,799.40)	105,722.00	-116.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,701,222.47	2,957,907.61	-20.1%
b) Audit Adjustments		9793	(105,515.46)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,595,707.01	2,957,907.61	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,595,707.01	2,957,907.61	-17.7%
2) Ending Balance, June 30 (E + F1e)			2,957,907.61	3,063,629.61	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	26,202.03	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,931,705.58	3,063,629.61	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	941,648.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	101,175.91		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	11,162.75		
2) Investments		9150	710,596.66		
3) Accounts Receivable		9200	1,516,539.96		
4) Due from Grantor Government		9290	22,024.28		
5) Due from Other Funds		9310	3,906.98		
6) Stores		9320	26,202.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			3,333,257.45		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	375,349.84		
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			375,349.84		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,957,907.61		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,260,254.02	8,462,665.00	2.5%
All Other Federal Revenue		8290	112,024.28	0.00	-100.0%
TOTAL, FEDERAL REVENUE			8,372,278.30	8,462,665.00	1.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	578,284.57	590,000.00	2.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			578,284.57	590,000.00	2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,985,452.02	3,533,505.00	18.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,151.87	9,021.00	10.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	23,087.77	9,300.00	-59.7%
TOTAL, OTHER LOCAL REVENUE			3,016,691.66	3,551,826.00	17.7%
TOTAL, REVENUES			11,967,254.53	12,604,491.00	5.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,579,082.69	3,392,720.00	-5.2%
Classified Supervisors' and Administrators' Salaries		2300	333,134.13	344,280.00	3.3%
Clerical, Technical and Office Salaries		2400	187,541.42	238,874.00	27.4%
Other Classified Salaries		2900	108,417.44	88,000.00	-18.8%
TOTAL, CLASSIFIED SALARIES			4,208,175.68	4,063,874.00	-3.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	309,501.00	308,754.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	259,335.72	274,238.00	5.7%
Health and Welfare Benefits		3401-3402	1,040,595.43	1,195,703.00	14.9%
Unemployment Insurance		3501-3502	1,905.70	2,040.00	7.0%
Workers' Compensation		3601-3602	118,105.79	122,697.00	3.9%
OPEB, Allocated		3701-3702	172,965.48	187,616.00	8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,590.00	12,360.00	-1.8%
TOTAL, EMPLOYEE BENEFITS			1,914,999.12	2,103,408.00	9.8%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	93,315.43	75,000.00	-19.6%
Noncapitalized Equipment		4400	252,482.33	100,000.00	-60.4%
Food		4700	4,706,910.67	4,761,680.00	1.2%
TOTAL, BOOKS AND SUPPLIES			5,052,708.43	4,936,680.00	-2.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	10,930.53	16,900.00	54.6%
Dues and Memberships		5300	0.00	1,000.00	New
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	7,258.08	7,000.00	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	622,163.39	704,536.00	13.2%
Professional/Consulting Services and Operating Expenditures		5800	308,287.48	170,311.00	-44.8%
Communications		5900	10,680.90	12,000.00	12.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			959,320.38	911,747.00	-5.0%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	43,597.82	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			43,597.82	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	426,252.50	483,060.00	13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			426,252.50	483,060.00	13.3%
TOTAL, EXPENDITURES			12,605,053.93	12,498,769.00	-0.8%

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

Unaudited Actuals
 Cafeteria Special Revenue Fund
 Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,372,278.30	8,462,665.00	1.1%
3) Other State Revenue		8300-8599	578,284.57	590,000.00	2.0%
4) Other Local Revenue		8600-8799	3,016,691.66	3,551,826.00	17.7%
5) TOTAL, REVENUES			11,967,254.53	12,604,491.00	5.3%
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		12,178,801.43	12,015,709.00	-1.3%
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		426,252.50	483,060.00	13.3%
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			12,605,053.93	12,498,769.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(637,799.40)	105,722.00	-116.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(637,799.40)	105,722.00	-116.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,701,222.47	2,957,907.61	-20.1%
b) Audit Adjustments		9793	(105,515.46)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,595,707.01	2,957,907.61	-17.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,595,707.01	2,957,907.61	-17.7%
2) Ending Balance, June 30 (E + F1e)			2,957,907.61	3,063,629.61	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	26,202.03	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,931,705.58	3,063,629.61	4.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	2,928,769.58	3,060,693.61
9010	Other Restricted Local	2,936.00	2,936.00
Total, Restricted Balance		<u>2,931,705.58</u>	<u>3,063,629.61</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	663.03	825.00	24.4%
5) TOTAL, REVENUES			663.03	825.00	24.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	96,949.14	4.00	-100.0%
6) Capital Outlay		6000-6999	320,307.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			417,256.14	4.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(416,593.11)	821.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(416,593.11)	821.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	425,004.28	8,411.17	-98.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,004.28	8,411.17	-98.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,004.28	8,411.17	-98.0%
2) Ending Balance, June 30 (E + F1e)			8,411.17	9,232.17	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	8,411.17	9,232.17	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(241,489.51)		
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	249,753.91		
3) Accounts Receivable		9200	146.77		
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			8,411.17		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			8,411.17		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue					
		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	663.03	825.00	24.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			663.03	825.00	24.4%
TOTAL, REVENUES			663.03	825.00	24.4%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,945.14	0.00	-100.0%
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	4.00	4.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			96,949.14	4.00	-100.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	320,307.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			320,307.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			417,256.14	4.00	-100.0%

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

Description	Function Codes	Object Codes	2014-15 Unaudited 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	663.03	825.00	24.4%
5) TOTAL, REVENUES			663.03	825.00	24.4%
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		417,256.14	4.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			417,256.14	4.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(416,593.11)	821.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(416,593.11)	821.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	425,004.28	8,411.17	-98.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			425,004.28	8,411.17	-98.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			425,004.28	8,411.17	-98.0%
2) Ending Balance, June 30 (E + F1e)					
			8,411.17	9,232.17	9.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	8,411.17	9,232.17	9.8%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
		<hr/>	<hr/>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	115,753.45	128,126.00	10.7%
5) TOTAL, REVENUES			115,753.45	128,126.00	10.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,196,119.72	1,619,312.00	35.4%
3) Employee Benefits		3000-3999	449,023.04	694,614.00	54.7%
4) Books and Supplies		4000-4999	463,533.60	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	112,153.25	0.00	-100.0%
6) Capital Outlay		6000-6999	30,816,547.80	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,037,377.41	2,313,926.00	-93.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,921,623.96)	(2,185,800.00)	-93.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,921,623.96)	(2,185,800.00)	-93.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	52,161,960.04	19,077,948.62	-63.4%
b) Audit Adjustments		9793	(162,387.46)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			51,999,572.58	19,077,948.62	-63.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,999,572.58	19,077,948.62	-63.3%
2) Ending Balance, June 30 (E + F1e)			19,077,948.62	16,892,148.62	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			19,077,948.62	16,892,148.62	-11.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	20,850,877.30		
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	8,441.26		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12.66		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			20,859,331.22		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	1,781,382.60		
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			1,781,382.60		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			19,077,948.62		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	115,753.45	128,126.00	10.7%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,753.45	128,126.00	10.7%
TOTAL, REVENUES			115,753.45	128,126.00	10.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	126,020.48	153,727.00	22.0%
Classified Supervisors' and Administrators' Salaries		2300	908,400.94	1,080,704.00	19.0%
Clerical, Technical and Office Salaries		2400	161,647.96	384,881.00	138.1%
Other Classified Salaries		2900	50.34	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,196,119.72	1,619,312.00	35.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	129,852.50	192,451.00	48.2%
OASDI/Medicare/Alternative		3301-3302	87,376.17	124,271.00	42.2%
Health and Welfare Benefits		3401-3402	163,558.17	276,331.00	68.9%
Unemployment Insurance		3501-3502	574.51	812.00	41.3%
Workers' Compensation		3601-3602	34,566.89	48,897.00	41.5%
OPEB, Allocated		3701-3702	29,234.80	46,692.00	59.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,860.00	5,160.00	33.7%
TOTAL, EMPLOYEE BENEFITS			449,023.04	694,614.00	54.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,714.65	0.00	-100.0%
Noncapitalized Equipment		4400	444,818.95	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			463,533.60	0.00	-100.0%
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	0.0%
Operations and Housekeeping Services		5500	9,600.95	0.00	-100.0%
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	3,903.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	97,784.83	0.00	-100.0%
Communications		5900	863.53	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			112,153.25	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	7,055.11	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,809,492.69	0.00	-100.0%
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			30,816,547.80	0.00	-100.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,037,377.41	2,313,926.00	-93.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
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	0.0%
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	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited 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	115,753.45	128,126.00	10.7%
5) TOTAL, REVENUES			115,753.45	128,126.00	10.7%
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		33,037,377.41	2,313,926.00	-93.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			33,037,377.41	2,313,926.00	-93.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,921,623.96)	(2,185,800.00)	-93.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,921,623.96)	(2,185,800.00)	-93.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	52,161,960.04	19,077,948.62	-63.4%
b) Audit Adjustments					
		9793	(162,387.46)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)					
			51,999,572.58	19,077,948.62	-63.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			51,999,572.58	19,077,948.62	-63.3%
2) Ending Balance, June 30 (E + F1e)					
			19,077,948.62	16,892,148.62	-11.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	19,077,948.62	16,892,148.62	-11.5%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
9010	Other Restricted Local	19,077,948.62	16,892,148.62
Total, Restricted Balance		<u>19,077,948.62</u>	<u>16,892,148.62</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	1,696,079.67	1,411,906.00	-16.8%
5) TOTAL, REVENUES			1,696,079.67	1,411,906.00	-16.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	22,973.74	27,159.00	18.2%
3) Employee Benefits		3000-3999	13,652.98	9,779.00	-28.4%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,152.00	12.00	-99.9%
6) Capital Outlay		6000-6999	13,732.94	1,200,000.00	8638.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	294,934.87	250,000.00	-15.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			353,446.53	1,486,950.00	320.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,342,633.14	(75,044.00)	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,342,633.14	(75,044.00)	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,452,321.46	5,794,954.60	30.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,452,321.46	5,794,954.60	30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,452,321.46	5,794,954.60	30.2%
2) Ending Balance, June 30 (E + F1e)			5,794,954.60	5,719,910.60	-1.3%
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			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	5,794,954.60	5,719,910.60	-1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,573,070.12		
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	1,219,798.47		
3) Accounts Receivable		9200	5,077.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,449.60		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			5,802,395.62		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	2,991.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,449.60		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			7,441.02		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			5,794,954.60		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest		8660	16,737.59	11,906.00	-28.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	1,679,342.08	1,400,000.00	-16.6%
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			1,696,079.67	1,411,906.00	-16.8%
TOTAL, REVENUES			1,696,079.67	1,411,906.00	-16.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,973.74	27,159.00	18.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,973.74	27,159.00	18.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	2,687.00	3,317.00	23.4%
OASDI/Medicare/Alternative		3301-3302	1,654.55	2,142.00	29.5%
Health and Welfare Benefits		3401-3402	7,238.51	1,113.00	-84.6%
Unemployment Insurance		3501-3502	10.82	14.00	29.4%
Workers' Compensation		3601-3602	650.99	843.00	29.5%
OPEB, Allocated		3701-3702	1,201.11	1,510.00	25.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	210.00	840.00	300.0%
TOTAL, EMPLOYEE BENEFITS			13,652.98	9,779.00	-28.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,152.00	12.00	-99.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,152.00	12.00	-99.9%
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	13,732.94	1,200,000.00	8638.1%
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			13,732.94	1,200,000.00	8638.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	294,934.87	250,000.00	-15.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			294,934.87	250,000.00	-15.2%
TOTAL, EXPENDITURES			353,446.53	1,486,950.00	320.7%

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

Description	Function Codes	Object Codes	2014-15 Unaudited 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	1,696,079.67	1,411,906.00	-16.8%
5) TOTAL, REVENUES			1,696,079.67	1,411,906.00	-16.8%
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		44,766.72	36,938.00	-17.5%
8) Plant Services	8000-8999		13,744.94	1,200,012.00	8630.6%
9) Other Outgo	9000-9999	Except 7600-7699	294,934.87	250,000.00	-15.2%
10) TOTAL, EXPENDITURES			353,446.53	1,486,950.00	320.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,342,633.14	(75,044.00)	-105.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,342,633.14	(75,044.00)	-105.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,452,321.46	5,794,954.60	30.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,452,321.46	5,794,954.60	30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,452,321.46	5,794,954.60	30.2%
2) Ending Balance, June 30 (E + F1e)			5,794,954.60	5,719,910.60	-1.3%
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			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	5,794,954.60	5,719,910.60	-1.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	1,745.67	21,123.00	1110.0%
5) TOTAL, REVENUES			1,745.67	21,123.00	1110.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,872.16	0.00	-100.0%
3) Employee Benefits		3000-3999	393.95	0.00	-100.0%
4) Books and Supplies		4000-4999	226,109.49	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	9,640.40	73.00	-99.2%
6) Capital Outlay		6000-6999	192,820.94	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			431,836.94	73.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(430,091.27)	21,050.00	-104.9%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(430,091.27)	21,050.00	-104.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,698,723.03	2,268,631.76	-15.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,698,723.03	2,268,631.76	-15.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,698,723.03	2,268,631.76	-15.9%
2) Ending Balance, June 30 (E + F1e)			2,268,631.76	2,289,681.76	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,268,631.76	2,289,681.76	0.9%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(5,894,166.20)		
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	8,249,910.83		
3) Accounts Receivable		9200	4,011.40		
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			2,359,756.03		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	91,124.27		
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			91,124.27		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,268,631.76		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,745.67	21,123.00	1110.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,745.67	21,123.00	1110.0%
TOTAL, REVENUES			1,745.67	21,123.00	1110.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,705.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	167.16	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,872.16	0.00	-100.0%
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	225.67	0.00	-100.0%
Health and Welfare Benefits		3401-3402	78.00	0.00	-100.0%
Unemployment Insurance		3501-3502	1.48	0.00	-100.0%
Workers' Compensation		3601-3602	88.80	0.00	-100.0%
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			393.95	0.00	-100.0%
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	226,109.49	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			226,109.49	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,640.40	73.00	-99.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,640.40	73.00	-99.2%
CAPITAL OUTLAY					
Land		6100	1,680.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	191,140.94	0.00	-100.0%
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			192,820.94	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			431,836.94	73.00	-100.0%

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

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

Description	Function Codes	Object Codes	2014-15 Unaudited 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	1,745.67	21,123.00	1110.0%
5) TOTAL, REVENUES			1,745.67	21,123.00	1110.0%
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		431,836.94	73.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			431,836.94	73.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(430,091.27)	21,050.00	-104.9%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(430,091.27)	21,050.00	-104.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,698,723.03	2,268,631.76	-15.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,698,723.03	2,268,631.76	-15.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,698,723.03	2,268,631.76	-15.9%
2) Ending Balance, June 30 (E + F1e)			2,268,631.76	2,289,681.76	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
		9711	0.00	0.00	0.0%
		9712	0.00	0.00	0.0%
		9713	0.00	0.00	0.0%
		9719	0.00	0.00	0.0%
b) Restricted			2,268,631.76	2,289,681.76	0.9%
c) Committed					
		9750	0.00	0.00	0.0%
		9760	0.00	0.00	0.0%
d) Assigned					
		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
		9789	0.00	0.00	0.0%
		9790	0.00	0.00	0.0%

Resource	Description	2014-15 Unaudited Actuals	2015-16 Budget
7710	State School Facilities Projects	2,268,631.76	2,289,681.76
Total, Restricted Balance		<u>2,268,631.76</u>	<u>2,289,681.76</u>

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	6,087.94	5,875.00	-3.5%
5) TOTAL, REVENUES			6,087.94	5,875.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	575,710.82	548,003.00	-4.8%
3) Employee Benefits		3000-3999	286,986.26	305,201.00	6.3%
4) Books and Supplies		4000-4999	14,150.25	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	23,447.69	19.00	-99.9%
6) Capital Outlay		6000-6999	3,900.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			904,195.02	853,223.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(898,107.08)	(847,348.00)	-5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	809,999.44	810,000.00	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			809,999.44	810,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,107.64)	(37,348.00)	-57.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,145,282.19	2,057,174.55	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,145,282.19	2,057,174.55	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,145,282.19	2,057,174.55	-4.1%
2) Ending Balance, June 30 (E + F1e)			2,057,174.55	2,019,826.55	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,057,174.55	2,019,826.55	-1.8%
Measure A Construction & Operations	0000	9780	2,057,174.55		
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 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,501.18		
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	2,076,436.05		
3) Accounts Receivable		9200	1,649.71		
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			2,080,586.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	23,412.39		
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			23,412.39		
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 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,057,174.55		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,087.94	5,875.00	-3.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,087.94	5,875.00	-3.5%
TOTAL, REVENUES			6,087.94	5,875.00	-3.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	499,250.40	483,946.00	-3.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,460.42	64,057.00	-16.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			575,710.82	548,003.00	-4.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	65,622.94	63,560.00	-3.1%
OASDI/Medicare/Alternative		3301-3302	40,050.76	41,924.00	4.7%
Health and Welfare Benefits		3401-3402	143,829.26	156,797.00	9.0%
Unemployment Insurance		3501-3502	261.73	275.00	5.1%
Workers' Compensation		3601-3602	15,758.44	16,496.00	4.7%
OPEB, Allocated		3701-3702	21,463.13	26,149.00	21.8%
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			286,986.26	305,201.00	6.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	11,051.47	0.00	-100.0%
Noncapitalized Equipment		4400	3,098.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			14,150.25	0.00	-100.0%
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	0.0%
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	1,828.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	21,619.29	19.00	-99.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,447.69	19.00	-99.9%
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	3,900.00	0.00	-100.0%
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			3,900.00	0.00	-100.0%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			904,195.02	853,223.00	-5.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	809,999.44	810,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			809,999.44	810,000.00	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 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	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)			809,999.44	810,000.00	0.0%

Unaudited Actuals
 Capital Project Fund for Blended Component Units
 Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited 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	6,087.94	5,875.00	-3.5%
5) TOTAL, REVENUES			6,087.94	5,875.00	-3.5%
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		904,195.02	853,223.00	-5.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			904,195.02	853,223.00	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(898,107.08)	(847,348.00)	-5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	809,999.44	810,000.00	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			809,999.44	810,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(88,107.64)	(37,348.00)	-57.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,145,282.19	2,057,174.55	-4.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,145,282.19	2,057,174.55	-4.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,145,282.19	2,057,174.55	-4.1%
2) Ending Balance, June 30 (E + F1e)			2,057,174.55	2,019,826.55	-1.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	2,057,174.55	2,019,826.55	-1.8%
Measure A Construction & Operations	0000	9780	2,057,174.55		
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 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,082,239.71	2,105,520.00	1.1%
3) Other State Revenue		8300-8599	277,646.67	251,667.00	-9.4%
4) Other Local Revenue		8600-8799	29,332,689.54	24,090,842.00	-17.9%
5) TOTAL, REVENUES			31,692,575.92	26,448,029.00	-16.5%
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	29,714,360.98	28,682,271.00	-3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,714,360.98	28,682,271.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,978,214.94	(2,234,242.00)	-212.9%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,978,214.94	(2,234,242.00)	-212.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,905.01	24,574,119.95	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,905.01	24,574,119.95	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,905.01	24,574,119.95	8.8%
2) Ending Balance, June 30 (E + F1e)			24,574,119.95	22,339,877.95	-9.1%
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			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	24,574,119.95	22,339,877.95	-9.1%
Measure C Debt Service	0000	9780	24,574,119.95		
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 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,567,058.46		
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	7,061.49		
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			24,574,119.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			24,574,119.95		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	2,082,239.71	2,105,520.00	1.1%
TOTAL, FEDERAL REVENUE			2,082,239.71	2,105,520.00	1.1%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	277,448.84	251,560.00	-9.3%
Other Subventions/In-Lieu Taxes		8572	197.83	107.00	-45.9%
TOTAL, OTHER STATE REVENUE			277,646.67	251,667.00	-9.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	28,142,656.88	22,898,175.00	-18.6%
Unsecured Roll		8612	706,378.44	836,980.00	18.5%
Prior Years' Taxes		8613	(38,892.25)	0.00	-100.0%
Supplemental Taxes		8614	473,562.41	316,116.00	-33.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	48,984.06	39,571.00	-19.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,332,689.54	24,090,842.00	-17.9%
TOTAL, REVENUES			31,692,575.92	26,448,029.00	-16.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,120,000.00	11,267,272.00	-7.0%
Bond Interest and Other Service Charges		7434	17,594,360.98	17,414,999.00	-1.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,714,360.98	28,682,271.00	-3.5%
TOTAL, EXPENDITURES			29,714,360.98	28,682,271.00	-3.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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%

Unaudited Actuals
 Bond Interest and Redemption Fund
 Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,082,239.71	2,105,520.00	1.1%
3) Other State Revenue		8300-8599	277,646.67	251,667.00	-9.4%
4) Other Local Revenue		8600-8799	29,332,689.54	24,090,842.00	-17.9%
5) TOTAL, REVENUES			31,692,575.92	26,448,029.00	-16.5%
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	29,714,360.98	28,682,271.00	-3.5%
10) TOTAL, EXPENDITURES			29,714,360.98	28,682,271.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,978,214.94	(2,234,242.00)	-212.9%
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%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,978,214.94	(2,234,242.00)	-212.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,595,905.01	24,574,119.95	8.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,595,905.01	24,574,119.95	8.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,595,905.01	24,574,119.95	8.8%
2) Ending Balance, June 30 (E + F1e)			24,574,119.95	22,339,877.95	-9.1%
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	24,574,119.95	22,339,877.95	-9.1%
Measure C Debt Service	0000	9780	24,574,119.95		
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 Unaudited 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	6,512,904.21	6,653,068.00	2.2%
5) TOTAL, REVENUES			6,512,904.21	6,653,068.00	2.2%
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	3,842,986.69	3,832,197.00	-0.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,842,986.69	3,832,197.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,669,917.52	2,820,871.00	5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	809,999.44	810,000.00	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			(809,999.44)	(810,000.00)	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,859,918.08	2,010,871.00	8.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,827,928.87	13,687,846.95	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,827,928.87	13,687,846.95	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,827,928.87	13,687,846.95	15.7%
2) Ending Balance, June 30 (E + F1e)			13,687,846.95	15,698,717.95	14.7%
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		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	13,687,846.95	15,698,717.95	14.7%
Measure A Debt Service	0000	9780	13,687,846.95		
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 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,026,535.49		
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	10,660,686.19		
3) Accounts Receivable		9200	625.27		
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			13,687,846.95		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			13,687,846.95		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	6,501,288.76	6,643,000.00	2.2%
Non-Ad Valorem Taxes					
Other		8622	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	11,615.45	10,068.00	-13.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,512,904.21	6,653,068.00	2.2%
TOTAL, REVENUES			6,512,904.21	6,653,068.00	2.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,745,000.00	2,840,000.00	3.5%
Bond Interest and Other Service Charges		7434	1,097,986.69	992,197.00	-9.6%
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)			3,842,986.69	3,832,197.00	-0.3%
TOTAL, EXPENDITURES			3,842,986.69	3,832,197.00	-0.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	809,999.44	810,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			809,999.44	810,000.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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)			(809,999.44)	(810,000.00)	0.0%

Unaudited Actuals
 Debt Service Fund for Blended Component Units
 Expenditures by Function

Description	Function Codes	Object Codes	2014-15 Unaudited 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	6,512,904.21	6,653,068.00	2.2%
5) TOTAL, REVENUES			6,512,904.21	6,653,068.00	2.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		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	3,842,986.69	3,832,197.00	-0.3%
10) TOTAL, EXPENDITURES			3,842,986.69	3,832,197.00	-0.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,669,917.52	2,820,871.00	5.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	809,999.44	810,000.00	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			(809,999.44)	(810,000.00)	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,859,918.08	2,010,871.00	8.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,827,928.87	13,687,846.95	15.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,827,928.87	13,687,846.95	15.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,827,928.87	13,687,846.95	15.7%
2) Ending Balance, June 30 (E + F1e)			13,687,846.95	15,698,717.95	14.7%
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			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	13,687,846.95	15,698,717.95	14.7%
Measure A Debt Service	0000	9780	13,687,846.95		
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 Unaudited 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	387.21	2,035.00	425.6%
5) TOTAL, REVENUES			387.21	2,035.00	425.6%
B. EXPENSES					
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 Expenses		5000-5999	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			387.21	2,035.00	425.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			387.21	2,035.00	425.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,488.90	54,876.11	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,488.90	54,876.11	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,488.90	54,876.11	0.7%
2) Ending Net Position, June 30 (E + F1e)			54,876.11	56,911.11	3.7%
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	54,876.11	56,911.11	3.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	5,874.28		
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	49,000.00		
3) Accounts Receivable		9200	1.83		
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					
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			54,876.11		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent 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		9650	0.00		
6) 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 (must agree with line F2) (G10 + H2) - (I7 + J2)			54,876.11		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	387.21	2,035.00	425.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			387.21	2,035.00	425.6%
TOTAL, REVENUES			387.21	2,035.00	425.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited 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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited 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	387.21	2,035.00	425.6%
5) TOTAL, REVENUES			387.21	2,035.00	425.6%
B. EXPENSES (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, EXPENSES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			387.21	2,035.00	425.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			387.21	2,035.00	425.6%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited		9791	54,488.90	54,876.11	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,488.90	54,876.11	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			54,488.90	54,876.11	0.7%
2) Ending Net Position, June 30 (E + F1e)			54,876.11	56,911.11	3.7%
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	54,876.11	56,911.11	3.7%

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	30,375.95	30,236.48	30,427.66	30,626.42	30,503.42	30,626.42
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	30,375.95	30,236.48	30,427.66	30,626.42	30,503.42	30,626.42
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class	65.58	66.08	65.58	56.26	56.26	56.30
c. Special Education-NPS/LCI						
d. Special Education Extended Year	6.56	6.56	6.56	6.49	6.49	6.49
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	72.14	72.64	72.14	62.75	62.75	62.79
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	30,448.09	30,309.12	30,499.80	30,689.17	30,566.17	30,689.21
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.00
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.00
4. Adults in Correctional Facilities						
5. County Operations Grant ADA						
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	219.77	218.91	221.72	244.02	241.58	244.02
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.00
7. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	219.77	218.91	221.72	244.02	241.58	244.02
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	219.77	218.91	221.72	244.02	241.58	244.02

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	14,436,462.00		14,436,462.00			14,436,462.00
Work in Progress	96,058,988.17	746,318.83	96,805,307.00	9,217,834.78	24,720,874.37	81,302,267.41
Total capital assets not being depreciated	110,495,450.17	746,318.83	111,241,769.00	9,217,834.78	24,720,874.37	95,738,729.41
Capital assets being depreciated:						
Land Improvements	169,324,653.81	(64,104,093.81)	105,220,560.00	115,174.37		105,335,734.37
Buildings	529,059,666.69	19,972,533.31	549,032,200.00	24,605,700.00		573,637,900.00
Equipment	17,234,128.74	634,085.26	17,868,214.00	198,536.78		18,066,750.78
Total capital assets being depreciated	715,618,449.24	(43,497,475.24)	672,120,974.00	24,919,411.15	0.00	697,040,385.15
Accumulated Depreciation for:						
Land Improvements	(10,407,752.64)	0.64	(10,407,752.00)			(10,407,752.00)
Buildings	(209,087,547.34)	0.34	(209,087,547.00)			(209,087,547.00)
Equipment	(13,127,685.12)	(1,008,652.88)	(14,136,338.00)	669,997.92		(13,466,340.08)
Total accumulated depreciation	(232,622,985.10)	(1,008,651.90)	(233,631,637.00)	669,997.92	0.00	(232,961,639.08)
Total capital assets being depreciated, net	482,995,464.14	(44,506,127.14)	438,489,337.00	25,589,409.07	0.00	464,078,746.07
Governmental activity capital assets, net	593,490,914.31	(43,759,808.31)	549,731,106.00	34,807,243.85	24,720,874.37	559,817,475.48
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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	133,833,409.96	301	545,152.13	303	133,288,257.83	305	3,390,163.39		307	129,898,094.44	309
2000 - Classified Salaries	44,044,111.60	311	5,864.72	313	44,038,246.88	315	4,763,092.61		317	39,275,154.27	319
3000 - Employee Benefits (Excluding 3800)	54,340,308.66	321	4,859,565.92	323	49,480,742.74	325	3,225,887.20		327	46,254,855.54	329
4000 - Books, Supplies Equip Replace. (6500)	13,364,505.76	331	7,575.50	333	13,356,930.26	335	2,726,034.56		337	10,630,895.70	339
5000 - Services . . . & 7300 - Indirect Costs	35,571,698.33	341	13,100.50	343	35,558,597.83	345	17,371,485.71		347	18,187,112.12	349
TOTAL					275,722,775.54	365			TOTAL	244,246,112.07	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)			Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	109,434,103.61	375	
2. Salaries of Instructional Aides Per EC 41011.	2100	11,359,920.96	380	
3. STRS.	3101 & 3102	9,378,379.51	382	
4. PERS.	3201 & 3202	1,341,544.57	383	
5. OASDI - Regular, Medicare and Alternative.	3301 & 3302	2,453,499.31	384	
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	12,775,680.72	385	
7. Unemployment Insurance.	3501 & 3502	58,520.36	390	
8. Workers' Compensation Insurance.	3601 & 3602	3,530,374.50	392	
9. OPEB, Active Employees (EC 41372).	3751 & 3752	0.00		
10. Other Benefits (EC 22310).	3901 & 3902	682,310.63	393	
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		151,014,334.17	395	
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		667,443.86		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		180,116.71	396	
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396	
14. TOTAL SALARIES AND BENEFITS.		150,166,773.60	397	
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.		61.48%		
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')				

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		55.00%
2. Percentage spent by this district (Part II, Line 15)		61.48%
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).		244,246,112.07
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

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

Unaudited Actuals
 2014-15 Unaudited Actuals
 Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	506,356,562.46	(29,693,859.46)	476,662,703.00		23,610,034.62	453,052,668.38	32,068,715.77
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	1,727,468.30	(71,710.30)	1,655,758.00		199,163.36	1,456,594.64	199,163.36
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	4,840,160.20		4,840,160.20		294,934.87	4,545,225.33	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	29,702,566.73	1,521,826.27	31,224,393.00	5,007,480.09		36,231,873.09	
Compensated Absences Payable	3,181,289.88	(139,282.88)	3,042,007.00	195,589.44		3,237,596.44	
Governmental activities long-term liabilities	545,808,047.57	(28,383,026.37)	517,425,021.20	5,203,069.53	24,104,132.85	498,523,957.88	32,267,879.13
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	177,722,367.51		177,722,367.51			176,870,322.05
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	30,744.65		30,744.65			30,667.86
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	30,448.09		30,448.09	30,689.17		30,689.17
2. Total Charter Schools ADA (Form A, Line C9)	219.77		219.77	244.02		244.02
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			30,667.86			30,933.19
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	909,286.67		909,286.67	898,068.00		898,068.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	1.00		1.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	10,193.90		10,193.90	4,945.00		4,945.00
4. Secured Roll Taxes (Object 8041)	91,427,925.28		91,427,925.28	93,269,735.00		93,269,735.00
5. Unsecured Roll Taxes (Object 8042)	4,329,640.89		4,329,640.89	3,739,078.00		3,739,078.00
6. Prior Years' Taxes (Object 8043)	(348,160.28)		(348,160.28)	0.00		0.00
7. Supplemental Taxes (Object 8044)	2,797,397.38		2,797,397.38	2,090,144.00		2,090,144.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	6,468,155.52		6,468,155.52	5,388,317.00		5,388,317.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	7,088,995.74		7,088,995.74	1,745,608.00		1,745,608.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(6,048,274.39)		(6,048,274.39)	(6,377,804.00)		(6,377,804.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	106,635,160.71	0.00	106,635,160.71	100,758,092.00	0.00	100,758,092.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	106,635,160.71	0.00	106,635,160.71	100,758,092.00	0.00	100,758,092.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			2,472,756.00			2,996,894.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			2,472,756.00			2,996,894.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	118,163,830.78		118,163,830.78	147,684,893.00		147,684,893.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	13,914.77		13,914.77	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	118,177,745.55	0.00	118,177,745.55	147,684,893.00	0.00	147,684,893.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	296,917,961.78		296,917,961.78	319,535,947.00		319,535,947.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	279,965.92		279,965.92	239,260.00		239,260.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			177,722,367.51			176,870,322.05
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9975			1.0087
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			176,870,322.05			185,224,321.24
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			106,635,160.71			100,758,092.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero)			3,680,143.20			3,711,982.80
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			72,707,917.34			87,463,123.24
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			72,707,917.34			87,463,123.24
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c])			169,263.38			141,040.64
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			106,804,424.09			100,899,132.64
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero)			72,538,653.96			87,322,082.60
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			106,804,424.09			
b. State Subventions (Line D8)			72,538,653.96			
c. Less: Excluded Appropriations (Line C23)			2,472,756.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			176,870,322.05			

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,545,762.86
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 222,228,250.07

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.95%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,442,806.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,601,633.27
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	60,724.04
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	7,140.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	636,904.73
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,778.35
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	9,750,986.57
9. Carry-Forward Adjustment (Part IV, Line F)	(360,234.49)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,390,752.08

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	173,489,439.67
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,871,677.52
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,116,123.52
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,348,034.70
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,289.33
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,854.04
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,817,945.47
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	168,702.13
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,953,086.01
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	98,554.93
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,240,921.96
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	12,135,203.61
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	273,247,832.89

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.57%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	3.44%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,750,986.57</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(465,572.56)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.53%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.53%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.53%) times Part III, Line B18); zero if positive	<u>(360,234.49)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(360,234.49)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.44%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-180,117.25) is applied to the current year calculation and the remainder (\$-180,117.24) is deferred to one or more future years:	<u>3.50%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-120,078.16) is applied to the current year calculation and the remainder (\$-240,156.33) is deferred to one or more future years:	<u>3.52%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(360,234.49)</u>

Approved indirect cost rate: 3.53%
 Highest rate used in any program: 3.53%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,439,430.67	156,711.90	3.53%
01	3180	3,411,746.28	120,434.64	3.53%
01	3181	689,871.82	24,352.47	3.53%
01	3310	4,876,070.06	172,125.27	3.53%
01	3311	18,110.45	639.30	3.53%
01	3312	1,147,564.05	40,509.01	3.53%
01	3315	182,811.75	6,453.25	3.53%
01	3318	17,004.11	600.25	3.53%
01	3320	263,373.90	9,297.10	3.53%
01	3327	462,495.46	16,326.09	3.53%
01	3332	55,293.38	1,951.86	3.53%
01	3345	2,497.80	88.17	3.53%
01	3385	155,957.69	5,505.31	3.53%
01	3395	19,731.51	696.52	3.53%
01	3550	222,633.27	7,858.95	3.53%
01	3725	188,809.55	6,664.98	3.53%
01	4035	721,687.50	25,475.56	3.53%
01	4124	655.58	23.14	3.53%
01	4201	29,777.51	1,051.15	3.53%
01	4203	650,834.73	13,016.69	2.00%
01	6010	867,443.48	30,620.76	3.53%
01	6385	121,486.48	4,288.47	3.53%
01	6500	41,106,698.44	1,451,066.45	3.53%
01	6510	110,253.07	3,891.93	3.53%
01	6512	350,655.29	12,378.13	3.53%
01	6515	4,352.36	153.64	3.53%
01	6520	306,629.00	10,824.00	3.53%
01	7220	329,359.85	11,626.40	3.53%
01	7365	306,901.19	10,833.61	3.53%
01	7400	3,957,317.08	139,693.29	3.53%
01	7405	5,942,121.47	209,756.89	3.53%
01	8150	5,388,420.50	190,213.98	3.53%
01	9010	7,616,668.31	100,481.11	1.32%
09	7405	37,269.39	1,315.61	3.53%
11	9010	261,525.69	1,810.04	0.69%
13	5310	12,063,525.39	425,842.44	3.53%
13	5810	11,616.22	410.06	3.53%

Unaudited Actuals
2014-15 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	(424,678.64)		1,436,852.93	1,012,174.29
2. State Lottery Revenue	8560	4,357,818.63		1,166,062.54	5,523,881.17
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,933,139.99	0.00	2,602,915.47	6,536,055.46
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,746,378.90			2,746,378.90
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	1,186,761.09			1,186,761.09
4. Books and Supplies	4000-4999	0.00		1,613,901.34	1,613,901.34
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,933,139.99	0.00	1,613,901.34	5,547,041.33
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	989,014.13	989,014.13
D. COMMENTS:					

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	291,031,067.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,109,793.41
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	791.09
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,604,796.78
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	507,599.36
4. Other Transfers Out	All	9200	7200-7299	79,012.50
5. Interfund Transfers Out	All	9300	7600-7629	3,276,196.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	684,294.58
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				6,152,690.31
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	637,799.40
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				265,406,383.41

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines A6 and C9)		30,528.03
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,693.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	243,831,144.62	7,964.41
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	243,831,144.62	7,964.41
B. Required effort (Line A.2 times 90%)	219,448,030.16	7,167.97
C. Current year expenditures (Line I.E and Line II.B)	265,406,383.41	8,693.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Unaudited Actuals
 2014-15
 General Fund and Charter Schools Funds
 Program Cost Report

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	131,757,256.61	48,245,596.28	180,002,852.89	6,891,464.10	186,894,316.99	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	2,664,160.51	1,036,836.46	3,700,996.97	141,693.80	3,842,690.77	
3300	Independent Study Centers	897,678.06	378,422.59	1,276,100.65	48,855.90	1,324,956.55	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	374,353.18	98,601.86	472,955.04	18,107.23	491,062.27	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	214,713.06	0.00	214,713.06	8,220.35	222,933.41	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	2,130,499.10	988,673.23	3,119,172.33	119,418.46	3,238,590.79	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	70,311,869.85	11,430,779.76	81,742,649.61	3,129,542.26	84,872,191.87	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	684,294.58	380,545.00	1,064,839.58	40,767.71	1,105,607.29	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	6,289.33	9,912.34	16,201.67	620.29	16,821.96	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services					1,362.62	
----	Enterprise					1,854.04	
----	Facilities Acquisition & Construction					1,041,085.74	
----	Other Outgo					6,632,218.86	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		1,179,428.43	1,179,428.43	748,690.35	1,928,118.78	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(582,744.22)	(582,744.22)	
----	Total General Fund and Charter Schools Funds Expenditures	209,041,114.28	63,748,795.95	272,789,910.23	10,564,636.23	7,676,521.26	

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	129,994,905.89	329,167.32	0.00	0.00	0.00	0.00	1,428,477.44			4,705.96	0.00	131,757,256.61
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	2,590,123.30	0.00	0.00	1,438.20	72,599.01	0.00	0.00			0.00	0.00	2,664,160.51
3300	Independent Study Centers	897,678.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	897,678.06
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	191,240.48	0.00	180.57	182,833.13	0.00	0.00	0.00			99.00	0.00	374,353.18
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	214,713.06	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	214,713.06
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	1,915,409.83	157,561.81	57,527.46	0.00	0.00	0.00	0.00			0.00	0.00	2,130,499.10
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	50,886,371.86	3,012,155.84	135,573.07	561,194.34	8,473,083.82	7,144,108.23	0.00			99,382.69	0.00	70,311,869.85
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	684,294.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	684,294.58
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00		6,289.33	0.00	0.00	0.00	6,289.33
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		187,374,737.06	3,498,884.97	193,281.10	745,465.67	8,545,682.83	7,144,108.23	1,428,477.44	6,289.33	0.00	104,187.65	0.00	209,041,114.28

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	30,474,766.47	16,301,575.36	1,469,254.45	48,245,596.28
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	675,498.50	361,337.96	0.00	1,036,836.46
3300	Independent Study Centers	321,195.33	57,227.26	0.00	378,422.59
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	64,239.07	34,362.79	0.00	98,601.86
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	644,120.18	344,553.05	0.00	988,673.23
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	6,708,041.06	3,588,268.25	1,134,470.45	11,430,779.76
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	190,246.47	190,298.53	0.00	380,545.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	9,912.34	0.00	9,912.34
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		510,411.34		510,411.34
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		669,017.09		669,017.09
Total Allocated Support Costs		39,078,107.08	22,066,963.97	2,603,724.90	63,748,795.95

Unaudited Actuals
 2014-15
 Program Cost Report
 Schedule of Central Administration Costs (CAC)

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,825,085.47
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	60,724.04
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	6,480,870.54
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,780,700.40
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,147,380.45
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	209,041,114.28
2	Total Allocated Costs (from Form PCR, Column 2, Total)	63,748,795.95
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	272,789,910.23
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	6,240,921.96
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	12,135,203.61
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	18,376,125.57
D. Total Direct Charged and Allocated Costs (B3 + C5)		291,166,035.80
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.83%

Unaudited Actuals
 2014-15
 General Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,362.62				1,362.62
Enterprise (Objects 1000-5999, 6400, and 6500)		1,854.04			1,854.04
Facilities Acquisition & Construction (Objects 1000-6500)			1,041,085.74		1,041,085.74
Other Outgo (Objects 1000-7999)				6,632,218.86	6,632,218.86
Total Other Costs	1,362.62	1,854.04	1,041,085.74	6,632,218.86	7,676,521.26

Unaudited Actuals
2014-15
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	8,059,093.60	4,472,111.30	19,964,465.24	6,582,436.95	21,966,630.69	100,333.28	2,603,724.90
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	1,233.43	1,233.43	1,233.43	1,233.43	1,233.43	1,233.43	1,084.00
3100 Alternative Schools							
3200 Continuation Schools	27.34	27.34	27.34	27.34	27.34	27.34	
3300 Independent Study Centers	13.00	13.00	13.00	13.00	4.33	4.33	
3400 Opportunity Schools							
3550 Community Day Schools	2.60	2.60	2.60	2.60	2.60	2.60	
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual	26.07	26.07	26.07	26.07	26.07	26.07	
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	271.50	271.50	271.50	271.50	271.50	271.50	837.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	7.70	7.70	7.70	7.70	14.40	14.10	
7150 Nonagency - Other							
8100 Community Services					0.75	0.75	
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					38.80		
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					50.62	50.62	
C. Total Allocation Factors	1,581.64	1,581.64	1,581.64	1,581.64	1,669.84	1,630.74	1,921.00

Unaudited Actuals
2014-15 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,643,390.99)	0.00	(584,059.83)				
Other Sources/Uses Detail					0.00	3,276,196.00	1.80	10,274.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	182,520.00	0.00	1,315.61	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	832,975.26	0.00	156,491.72	0.00				
Other Sources/Uses Detail					3,276,196.00	0.00		
Fund Reconciliation							6,354.36	1.80
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	622,163.39	0.00	426,252.50	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							3,906.98	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	3,903.94	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							12.66	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							4,449.60	4,449.60
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	1,828.40	0.00						
Other Sources/Uses Detail					809,999.44	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	809,999.44		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Unaudited Actuals
 2014-15 Unaudited Actuals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,643,390.99	(1,643,390.99)	584,059.83	(584,059.83)	4,086,195.44	4,086,195.44	14,725.40	14,725.40

Current LEA: 07-61754-000000 Mt. Diablo Unified		
Selected SELPA: BA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BA	Mt. Diablo Unified	

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										3,775
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,502,819.58	0.00	0.00	143,788.43	732,157.49	2,051,458.91	16,003,515.67		22,433,740.08
2000-2999	Classified Salaries	3,952,315.02	0.00	40,060.75	21,380.82	697,920.10	1,029,520.37	9,046,581.51		14,787,778.57
3000-3999	Employee Benefits	2,911,948.12	0.00	18,531.56	42,428.81	678,753.06	878,690.28	10,212,404.37		14,742,756.20
4000-4999	Books and Supplies	237,713.89	0.00	0.00	6.14	21,064.62	32,612.24	177,317.85		468,714.74
5000-5999	Services and Other Operating Expenditures	4,945,487.36	0.00	0.00	1,718.96	3,357.64	12,007,416.54	886,344.67		17,844,325.17
6000-6999	Capital Outlay	34,555.09	0.00	0.00	0.00	0.00	0.00	0.00		34,555.09
7130	State Special Schools	60,143.00	0.00	0.00	0.00	0.00	0.00	0.00		60,143.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,644,982.06	0.00	58,592.31	209,323.16	2,133,252.91	15,999,698.34	36,326,164.07	0.00	70,372,012.85
7310	Transfers of Indirect Costs	1,474,331.28	0.00	0.00	0.00	15,838.52	16,326.09	182,949.27		1,689,445.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,430,779.75								11,430,779.75
	Total Indirect Costs and PCR Allocations	12,905,111.03	0.00	0.00	0.00	15,838.52	16,326.09	182,949.27	0.00	13,120,224.91
	TOTAL COSTS	28,550,093.09	0.00	58,592.31	209,323.16	2,149,091.43	16,016,024.43	36,509,113.34	0.00	83,492,237.76
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	151,223.27	0.00	0.00	0.00	260,856.70	245,216.27	176,147.00		833,443.24
2000-2999	Classified Salaries	41,939.48	0.00	0.00	19,934.14	222,972.69	201,451.15	2,343,707.16		2,830,004.62
3000-3999	Employee Benefits	66,238.51	0.00	0.00	9,969.96	201,658.07	171,395.49	1,695,008.28		2,144,270.31
4000-4999	Books and Supplies	2,142.97	0.00	0.00	0.00	51.07	11,438.76	1,878.83		15,511.63
5000-5999	Services and Other Operating Expenditures	8,443.52	0.00	0.00	0.00	2,973.31	449,252.37	7,130.93		467,800.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	269,987.75	0.00	0.00	29,904.10	688,511.84	1,078,754.04	4,223,872.20	0.00	6,291,029.93
7310	Transfers of Indirect Costs	1,335.82	0.00	0.00	0.00	15,838.52	16,326.09	172,125.27		205,625.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,335.82	0.00	0.00	0.00	15,838.52	16,326.09	172,125.27	0.00	205,625.70
	TOTAL BEFORE OBJECT 8980	271,323.57	0.00	0.00	29,904.10	704,350.36	1,095,080.13	4,395,997.47	0.00	6,496,655.63
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									6,496,655.63

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,351,596.31	0.00	0.00	143,788.43	471,300.79	1,806,242.64	15,827,368.67		21,600,296.84
2000-2999	Classified Salaries	3,910,375.54	0.00	40,060.75	1,446.68	474,947.41	828,069.22	6,702,874.35		11,957,773.95
3000-3999	Employee Benefits	2,845,709.61	0.00	18,531.56	32,458.85	477,094.99	707,294.79	8,517,396.09		12,598,485.89
4000-4999	Books and Supplies	235,570.92	0.00	0.00	6.14	21,013.55	21,173.48	175,439.02		453,203.11
5000-5999	Services and Other Operating Expenditures	4,937,043.84	0.00	0.00	1,718.96	384.33	11,558,164.17	879,213.74		17,376,525.04
6000-6999	Capital Outlay	34,555.09	0.00	0.00	0.00	0.00	0.00	0.00		34,555.09
7130	State Special Schools	60,143.00	0.00	0.00	0.00	0.00	0.00	0.00		60,143.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,374,994.31	0.00	58,592.31	179,419.06	1,444,741.07	14,920,944.30	32,102,291.87	0.00	64,080,982.92
7310	Transfers of Indirect Costs	1,472,995.46	0.00	0.00	0.00	0.00	0.00	10,824.00		1,483,819.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	11,430,779.75								11,430,779.75
	Total Indirect Costs and PCR Allocations	12,903,775.21	0.00	0.00	0.00	0.00	0.00	10,824.00	0.00	12,914,599.21
	TOTAL BEFORE OBJECT 8980	28,278,769.52	0.00	58,592.31	179,419.06	1,444,741.07	14,920,944.30	32,113,115.87	0.00	76,995,582.13
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									76,995,582.13
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	715.20	0.00	0.00	0.00	0.00	1,209,307.22	0.00		1,210,022.42
2000-2999	Classified Salaries	2,766,925.06	0.00	0.00	38.06	165.60	111.23	58,235.39		2,825,475.34
3000-3999	Employee Benefits	1,483,715.68	0.00	0.00	8.56	37.23	350,530.24	12,462.90		1,846,754.61
4000-4999	Books and Supplies	146,893.88	0.00	0.00	0.00	882.98	5,956.99	5,310.88		159,044.73
5000-5999	Services and Other Operating Expenditures	2,776,506.14	0.00	0.00	0.00	373.60	4,489.39	183,007.82		2,964,376.95
6000-6999	Capital Outlay	34,555.09	0.00	0.00	0.00	0.00	0.00	0.00		34,555.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,209,311.05	0.00	0.00	46.62	1,459.41	1,570,395.07	259,016.99	0.00	9,040,229.14
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,209,311.05	0.00	0.00	46.62	1,459.41	1,570,395.07	259,016.99	0.00	9,040,229.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									38,956,332.46
	TOTAL COSTS									47,996,561.60

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

2013-14 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	73,672,270.08	43,877,744.63
2. Enter audit adjustments of 2013-14 special education expenditures from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2014-15 special education beginning fund balances from SACS2015ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2013-14 Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines 1 through 4)	73,672,270.08	43,877,744.63
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	<u>3,679.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u>81,317,565.32</u>	

3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	81,321,244.32	

SELPA: Mt. Diablo Unified (BA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2014-15 Expenditures by LEA (LE-CY) and the 2013-14 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: Mt. Diablo Unified (BA)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

If (b) is greater than (a).
 Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
 (line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
 (cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).
 Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e) _____

Available to set aside for EIS
 (line (b) minus line (e), zero if negative) _____ 0.00 (f)

SELPA: Mt. Diablo Unified (BA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	83,492,237.76		
2. Less: Expenditures paid from federal sources	6,496,655.63		
3. Expenditures paid from state and local sources	76,995,582.13	73,672,270.08	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	76,995,582.13	73,672,270.08	3,323,312.05
4. Special education unduplicated pupil count	3,775	81,321,244	
5. Per capita state and local expenditures (A3/A4)	20,396.18	0.91	20,395.27

If one or both of the differences in lines A3 and A5, Column C, are positive (current year state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>FY 2014-15</u>	<u>FY 2013-14</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	47,996,561.60	43,877,744.63	
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	<u>47,996,561.60</u>	<u>43,877,744.63</u>	<u>4,118,816.97</u>
b. Per capita local expenditures (B1a/A4)	<u>12,714.32</u>	<u>0.54</u>	<u>12,713.78</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Nance Juner
 Contact Name

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Director, Budget & Fiscal Services
 Title

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Unaudited Actuals
 Special Education Maintenance of Effort
 2015-16 Budget vs. 2014-15 Actual Comparison
 2015-16 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									3,775
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	5,310,891.00	0.00	0.00	97,761.00	795,196.00	2,269,954.00	17,475,018.00		25,948,820.00
2000-2999	Classified Salaries	1,783,034.00	0.00	0.00	18,156.00	636,904.00	493,778.00	9,136,960.00		12,068,832.00
3000-3999	Employee Benefits	2,487,582.00	0.00	0.00	35,725.00	738,168.00	809,522.00	12,362,770.00		16,433,767.00
4000-4999	Books and Supplies	410,366.00	0.00	0.00	25,944.00	45,677.00	66,375.00	383,281.00		931,643.00
5000-5999	Services and Other Operating Expenditures	1,000,533.00	0.00	0.00	0.00	1,267.00	11,283,363.00	714,543.00		12,999,706.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,037,406.00	0.00	0.00	177,586.00	2,217,212.00	14,922,992.00	40,072,572.00	0.00	68,427,768.00
7310	Transfers of Indirect Costs	2,034,122.00	0.00	0.00	0.00	17,731.00	13,236.00	211,549.00		2,276,638.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,034,122.00	0.00	0.00	0.00	17,731.00	13,236.00	211,549.00	0.00	2,276,638.00
	TOTAL COSTS	13,071,528.00	0.00	0.00	177,586.00	2,234,943.00	14,936,228.00	40,284,121.00	0.00	70,704,406.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	4,875,380.00	0.00	0.00	76,266.00	709,908.00	2,269,954.00	17,303,823.00		25,235,331.00
2000-2999	Classified Salaries	1,718,176.00	0.00	0.00	0.00	431,528.00	490,031.00	6,733,954.00		9,373,689.00
3000-3999	Employee Benefits	2,310,177.00	0.00	0.00	16,523.00	582,732.00	806,910.00	10,379,422.00		14,095,764.00
4000-4999	Books and Supplies	410,366.00	0.00	0.00	25,944.00	5,500.00	66,375.00	313,002.00		821,187.00
5000-5999	Services and Other Operating Expenditures	884,946.00	0.00	0.00	0.00	0.00	11,221,471.00	712,543.00		12,818,960.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	45,000.00	0.00	0.00	0.00	0.00	0.00	0.00		45,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,244,045.00	0.00	0.00	118,733.00	1,729,668.00	14,854,741.00	35,442,744.00	0.00	62,389,931.00
7310	Transfers of Indirect Costs	2,034,122.00	0.00	0.00	0.00	0.00	0.00	12,151.00		2,046,273.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,034,122.00	0.00	0.00	0.00	0.00	0.00	12,151.00	0.00	2,046,273.00
	TOTAL BEFORE OBJECT 8980	12,278,167.00	0.00	0.00	118,733.00	1,729,668.00	14,854,741.00	35,454,895.00	0.00	64,436,204.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									64,436,204.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	1,856,181.00	0.00		1,856,181.00	
2000-2999	Classified Salaries	60,428.00	0.00	0.00	0.00	0.00	0.00	8,150.00		68,578.00	
3000-3999	Employee Benefits	24,820.00	0.00	0.00	0.00	0.00	606,668.00	1,567.00		633,055.00	
4000-4999	Books and Supplies	2,000.00	0.00	0.00	0.00	0.00	28,000.00	0.00		30,000.00	
5000-5999	Services and Other Operating Expenditures	500.00	0.00	0.00	0.00	0.00	32,800.00	183,960.00		217,260.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	87,748.00	0.00	0.00	0.00	0.00	2,523,649.00	193,677.00	0.00	2,805,074.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	87,748.00	0.00	0.00	0.00	0.00	2,523,649.00	193,677.00	0.00	2,805,074.00	
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00	
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)										
	TOTAL COSTS										44,596,098.00
											47,401,172.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									3,775
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	3,502,819.58	0.00	0.00	143,788.43	732,157.49	2,051,458.91	16,003,515.67		22,433,740.08
2000-2999	Classified Salaries	3,952,315.02	0.00	40,060.75	21,380.82	697,920.10	1,029,520.37	9,046,581.51		14,787,778.57
3000-3999	Employee Benefits	2,911,948.12	0.00	18,531.56	42,428.81	678,753.06	878,690.28	10,212,404.37		14,742,756.20
4000-4999	Books and Supplies	237,713.89	0.00	0.00	6.14	21,064.62	32,612.24	177,317.85		468,714.74
5000-5999	Services and Other Operating Expenditures	4,945,487.36	0.00	0.00	1,718.96	3,357.64	12,007,416.54	886,344.67		17,844,325.17
6000-6999	Capital Outlay	34,555.09	0.00	0.00	0.00	0.00	0.00	0.00		34,555.09
7130	State Special Schools	60,143.00	0.00	0.00	0.00	0.00	0.00	0.00		60,143.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,644,982.06	0.00	58,592.31	209,323.16	2,133,252.91	15,999,698.34	36,326,164.07	0.00	70,372,012.85
7310	Transfers of Indirect Costs	1,474,331.28	0.00	0.00	0.00	15,838.52	16,326.09	182,949.27		1,689,445.16
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,430,779.75								11,430,779.75
	Total Indirect Costs	1,474,331.28	0.00	0.00	0.00	15,838.52	16,326.09	182,949.27	0.00	1,689,445.16
	TOTAL COSTS	17,119,313.34	0.00	58,592.31	209,323.16	2,149,091.43	16,016,024.43	36,509,113.34	0.00	72,061,458.01
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	151,223.27	0.00	0.00	0.00	260,856.70	245,216.27	176,147.00		833,443.24
2000-2999	Classified Salaries	41,939.48	0.00	0.00	19,934.14	222,972.69	201,451.15	2,343,707.16		2,830,004.62
3000-3999	Employee Benefits	66,238.51	0.00	0.00	9,969.96	201,658.07	171,395.49	1,695,008.28		2,144,270.31
4000-4999	Books and Supplies	2,142.97	0.00	0.00	0.00	51.07	11,438.76	1,878.83		15,511.63
5000-5999	Services and Other Operating Expenditures	8,443.52	0.00	0.00	0.00	2,973.31	449,252.37	7,130.93		467,800.13
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	269,987.75	0.00	0.00	29,904.10	688,511.84	1,078,754.04	4,223,872.20	0.00	6,291,029.93
7310	Transfers of Indirect Costs	1,335.82	0.00	0.00	0.00	15,838.52	16,326.09	172,125.27		205,625.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,335.82	0.00	0.00	0.00	15,838.52	16,326.09	172,125.27	0.00	205,625.70
	TOTAL BEFORE OBJECT 8980	271,323.57	0.00	0.00	29,904.10	704,350.36	1,095,080.13	4,395,997.47	0.00	6,496,655.63
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									6,496,655.63

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)										
1000-1999	Certificated Salaries	3,351,596.31	0.00	0.00	143,788.43	471,300.79	1,806,242.64	15,827,368.67		21,600,296.84
2000-2999	Classified Salaries	3,910,375.54	0.00	40,060.75	1,446.68	474,947.41	828,069.22	6,702,874.35		11,957,773.95
3000-3999	Employee Benefits	2,845,709.61	0.00	18,531.56	32,458.85	477,094.99	707,294.79	8,517,396.09		12,598,485.89
4000-4999	Books and Supplies	235,570.92	0.00	0.00	6.14	21,013.55	21,173.48	175,439.02		453,203.11
5000-5999	Services and Other Operating Expenditures	4,937,043.84	0.00	0.00	1,718.96	384.33	11,558,164.17	879,213.74		17,376,525.04
6000-6999	Capital Outlay	34,555.09	0.00	0.00	0.00	0.00	0.00	0.00		34,555.09
7130	State Special Schools	60,143.00	0.00	0.00	0.00	0.00	0.00	0.00		60,143.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,374,994.31	0.00	58,592.31	179,419.06	1,444,741.07	14,920,944.30	32,102,291.87	0.00	64,080,982.92
7310	Transfers of Indirect Costs	1,472,995.46	0.00	0.00	0.00	0.00	0.00	10,824.00		1,483,819.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	11,430,779.75								11,430,779.75
	Total Indirect Costs	1,472,995.46	0.00	0.00	0.00	0.00	0.00	10,824.00	0.00	1,483,819.46
	TOTAL BEFORE OBJECT 8980	16,847,989.77	0.00	58,592.31	179,419.06	1,444,741.07	14,920,944.30	32,113,115.87	0.00	65,564,802.38
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									65,564,802.38
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	715.20	0.00	0.00	0.00	0.00	1,209,307.22	0.00		1,210,022.42
2000-2999	Classified Salaries	2,766,925.06	0.00	0.00	38.06	165.60	111.23	58,235.39		2,825,475.34
3000-3999	Employee Benefits	1,483,715.68	0.00	0.00	8.56	37.23	350,530.24	12,462.90		1,846,754.61
4000-4999	Books and Supplies	146,893.88	0.00	0.00	0.00	882.98	5,956.99	5,310.88		159,044.73
5000-5999	Services and Other Operating Expenditures	2,776,506.14	0.00	0.00	0.00	373.60	4,489.39	183,007.82		2,964,376.95
6000-6999	Capital Outlay	34,555.09	0.00	0.00	0.00	0.00	0.00	0.00		34,555.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	7,209,311.05	0.00	0.00	46.62	1,459.41	1,570,395.07	259,016.99	0.00	9,040,229.14
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	7,209,311.05	0.00	0.00	46.62	1,459.41	1,570,395.07	259,016.99	0.00	9,040,229.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									38,956,332.46
	TOTAL COSTS									47,996,561.60

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Mt. Diablo Unified (BA)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2015-16 Budget by LEA (LB-B) and the 2014-15 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2015-16 MOE requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
Decrease in Non-Public School/Agency costs due to students leaving district	810,135.00	810,135.00
Decrease in Mental Health funding	813,942.00	
Total exempt reductions	1,624,077.00	810,135.00

SELPA: Mt. Diablo Unified (BA)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	_____	_____
Increase in funding (if difference is positive)	<u>0.00</u>	_____
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	_____

If (b) is greater than (a).		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	_____
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00</u> (d)	_____
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00</u> (f)	_____

SELPA: Mt. Diablo Unified (BA)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	70,704,406.00		
2. Less: Expenditures paid from federal sources	6,268,202.00		
3. Expenditures paid from state and local sources	64,436,204.00	65,564,802.38	
Less: Exempt reduction(s) from SECTION 1		1,624,077.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	64,436,204.00	63,940,725.38	495,478.62
4. Special education unduplicated pupil count	3,775	3,775	
5. Per capita state and local expenditures (A3/A4)	17,069.19	16,937.94	131.25

If one or both of the differences in lines A3 and A5, Column C, are positive (current year budgeted state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Mt. Diablo Unified (BA)

B. LOCAL EXPENDITURES ONLY METHOD

	<u>Budget FY 2015-16</u>	<u>Actual FY 2014-15</u>	<u>Difference</u>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	47,401,172.00	47,996,561.60	
Less: Exempt reduction(s) from SECTION 1		810,135.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>47,401,172.00</u>	<u>47,186,426.60</u>	<u>214,745.40</u>
b. Per capita local expenditures (B1a/A4)	<u>12,556.60</u>	<u>12,499.72</u>	<u>56.88</u>

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2015-16 MOE requirement and make the selection on Page 1.

Nance Juner
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 Title

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