



LOMPOC UNIFIED SCHOOL DISTRICT  
FISCAL SERVICES  
P.O. Box 8000  
Lompoc, CA 93438-8000

# **Unaudited Actuals Financial Report For 2014-15 Fiscal Year**

## **Presented to Board of Education September 8, 2015**

**Margarita Reyes, Director Fiscal Services  
Sheldon Smith, Asst. Superintendent, Business  
Trevor McDonald, Superintendent**

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		
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	G	G
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		
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund		
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund	G	
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)	G	
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
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	



## LOMPOC UNIFIED SCHOOL DISTRICT

### FISCAL SERVICES

P.O. Box 8000

Lompoc, CA 93438-8000

Phone 805-742-3190

## UNAUDITED ACTUALS FINANCIAL REPORT 2014-15 FISCAL YEAR

The final financial report for the 2014-15 fiscal year is herewith presented to the Board for review and approval. The comments below are intended to compare and contrast the 2014-15 figures that were projected at the time that the 2015-16 budget was adopted on June 15, 2015.

### FUND BALANCE, RESERVES, GENERAL FUND 01:

#### Page 8:

1. In June, the Unrestricted Ending Balance was projected to be \$8,699,148.52. The actual ending balance is \$12,492,479.32, an increase of \$3,793,330.80. However, the Assigned Balances increased by \$3,505,524.23, from \$3,400,000 to \$6,905,524.23, because at Adoption Budget time, Site Donations/Fundraisers, LCFF Supp/Concentration, IMFRP, Rollover PO's, Other Encumbrances, and Flex Funding Resources were budgeted to be spent by the end of the 14-15 year, and are now shown with their actual carryovers. These are:

Site Donations and Fundraisers	\$ 110,401.56
LCFF Supplemental/Concentration	\$ 319,892.11
Instructional Materials Fund	\$ 2,753,183.99 (held for textbooks)
H-to-S & SpEd Bus Replacement	\$ 500,000.00
Seismic Design/Architect	\$ 200,000.00
Roll Over Purchase Orders	\$ 2,399,238.00
Escape Financial (5yrs)	\$ 590,120.00
Other Flex Funding Carryovers	<u>\$ 28,899.93</u>
Total	\$ 6,901,735.59
Unrestricted Lottery Carryover	<u>\$ 3,788.64</u>
Total	\$ 6,905,524.23

2. The Reserve for Economic Uncertainties was projected at \$5,051,648.52, or 7.11%. **The final Reserve at the end of 14-15 was actually \$5,417,225.35, or 8.07%.** This represents about 1.01 months' payroll expense. The reserve was increased because estimated encumbrances did not materialize (page 9).

#### **REVENUES:**

1. Revenues from the LCFF funding decreased slightly, by \$32,870.50 overall, from the projections for 14-15 to actual P-2 certifications by the State. This was primarily due to revision of P-2 Attendance Report.
2. Federal Impact Aid revenue declined from projected \$1,517,926 expected at budget time, to \$1,377,537.71 actually received during fiscal year 14-15 and during the next couple of months (accrued as receivables for 14-15) for prior years funding. The Federal government is years behind in their funding of this aid – the District just received the third interim payment for 2011 in August 2015. The actual amount received in any given year depends on how many districts qualify and claim against the actual amount appropriated each year. There are two components of this claim – in lieu of property taxes, and payments related to the number of students on Federal lands. The District files for both components assiduously. (Page 13, object 8110)
3. The State and Federal restricted portions of the revenue were adjusted according to expenditures – that is, accounting rules call for accruals of accounts receivable if the State and/or Federal government has not released all of the grants and the District has spent more than the funds released, but within the grant amount. Conversely, if the funds released were more than the amount expended, then the excess revenues become “restricted ending balances” and are shown in that category on Page 8, line F.2.b, center column. They are also detailed on Page 27 by resource (program) code and title.
4. The State block grant for mandated cost reimbursements was actually about \$59,432 more than projected in June (Page 14, object code 8550.) This block grant is a flat amount based on ADA of the District.
5. Other Local Income (unrestricted) increased \$71,985.66 primarily as a result of expenditures that were then billed (the billings increase the revenue accounts) to outside agencies such as the SELPA.

#### **EXPENDITURES:**

1. Certificated salaries were increased over projections, primarily due to reclassification of salaries. This resulted in an unrestricted certificated salaries increase of \$133,792.72 over projections from June. All of this was attributable to the Certificated Teachers' Salaries category. (Page 18, object codes 1100-1900)

2. Classified Salaries and Employees Benefits were both less than projected in June. (Page 18, Object codes 2100-2900 and 3100-3902)
3. Books and Supplies culminate in 61.87% of the budgeted expenditures. (Page 18-19, object codes 4100-4700)
4. Contracted Services, utilities and other operating expenditures cost less than projected in June (\$6.1M vs. \$5.5M.) (Page 19, Object codes 5100-5900)
5. Expenses for Capital Outlay were \$325,377.49 compared to the budgeted \$552,356. (Page 20, object codes 6100-6500) The majority of the expenditures were upgrades to technology, but also include the GYM upgrade at Lompoc Valley Middle School.
6. Indirect cost recoveries to the General Fund were increased from June's estimate of \$791,888 to \$854,620.41 from restricted programs. (Page 21, Object codes 7310 and 7350)

**OTHER FUNDS:**

Fund 11: Adult Education Fund, Page 29:

This fund records transfers in from the General Fund of now unrestricted funding, and Federal grants for adult education. The District transferred \$250,000 in 14-15 and will transfer \$587,634 to run the adult education program in 2015-16, and there are several small federal grants for ELD and ESL. The ending balance at the end of 14-15 is \$401,071.30, which is an unrestricted ending balance.

Fund 13: Cafeteria Special Revenue Fund 13, Page 41

This fund receives cash from sales of meals, meal reimbursements from the Federal and State free and reduced meal programs, and a small amount from catering revenue. The fund pays for cafeteria employees, expenses of the program, and indirect expenses to the District. At the end of 14-15, this fund has an ending balance of \$1,491,810.87. These funds are restricted to Cafeteria Fund use.

Fund 14: Deferred Maintenance Fund, Page 51:

This fund receives funds solely from transfers in from the District's General Fund now. The State used to require a percentage transfer in and then make a match, but during tough budget times stopped making the match, and then stopped requiring districts to make the transfer. Consequently, the choice to make this transfer is strictly voluntary, and balances in this fund are unrestricted.

At the end of 14-15, the balance in this fund is \$2,005,812.96.

Fund 17, Special Reserve Fund for Other than Capital Outlay Projects, Page 61:

This fund receives funds solely from transfers in from the District's General Fund. The funds currently in this fund represent a reserve held for post-retirement employee benefits, and a portion of the funds are transferred annually back to the General Fund to cover the payment of these OPEB. The balance in this fund at the end of 14-15 was \$280,566.17.

Fund 21, Building Fund, Page 69:

This fund received the proceeds of the bonds sold as a result of a bond election. Money in this fund can only be used on projects named in the bond election. At the end of the 14-15 year, the balance in this fund was \$438,805.98.

Fund 25, Capital Facilities Fund, Page 80:

Funds are spent on projects related to growth or reconstruction of facilities in the District. At the end of the 14-15 year, the balance in this account was \$1,870,109.34.

Fund 40, Special Reserve Fund for Capital Outlay Projects, Page 90:

This fund receives transfers from the General Fund for capital outlay projects, and funds are spent from this fund for that purpose. At the end of the 14-15 year, the balance in this fund was \$621,529.21. The District paid for the CNG Station from these funds.

Fund 51, Bond Interest and Redemption Fund, Page 101:

This fund receives funds only from the County Tax Collector's Office and makes payments only through that office on the bonds of the District for the principal and interest repayments due to bond holders. Employees of the District never make entries to this fund, except to report these entries in the budget and interim reports.

The County Tax Collector determines the appropriate rate of tax collection based on the balance in this account at the end of each year and the payments that need to be funded in future years thru the tax collection, including any balloon payments. At the end of 14-15 the balance was \$2,913,572.65.

			2014-15 Unaudited Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	70,226,263.50	1,786,082.00	72,012,345.50	80,088,777.00	1,782,861.00	81,871,638.00	13.7%
2) Federal Revenue		8100-8299	1,512,627.28	5,346,592.53	6,859,219.81	1,575,000.00	4,670,173.00	6,245,173.00	-9.0%
3) Other State Revenue		8300-8599	2,115,654.17	4,348,852.75	6,464,506.92	6,485,409.00	3,817,355.00	10,302,764.00	59.4%
4) Other Local Revenue		8600-8799	1,925,035.66	1,471,566.82	3,396,602.48	372,703.00	791,880.00	1,164,583.00	-65.7%
5) TOTAL, REVENUES			75,779,580.61	12,953,094.10	88,732,674.71	88,521,889.00	11,062,269.00	99,584,158.00	12.2%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	35,640,506.72	6,347,315.21	41,987,821.93	37,800,202.99	6,298,279.32	44,098,482.31	5.0%
2) Classified Salaries		2000-2999	11,044,850.40	3,207,717.32	14,252,567.72	13,022,122.86	4,043,491.96	17,065,614.82	19.7%
3) Employee Benefits		3000-3999	12,427,669.29	2,696,572.13	15,124,241.42	14,281,935.56	3,091,272.10	17,373,207.66	14.9%
4) Books and Supplies		4000-4999	2,806,865.39	2,777,036.76	5,583,902.15	4,512,503.68	1,382,714.40	5,895,218.08	5.6%
5) Services and Other Operating Expenditures		5000-5999	5,577,672.41	1,597,453.50	7,175,125.91	5,853,827.84	1,347,877.22	7,201,705.06	0.4%
6) Capital Outlay		6000-6999	325,377.49	230,768.77	556,146.26	98,287.00	20,480.00	118,767.00	-78.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299							
		7400-7499	151,255.89	4,437,283.52	4,588,539.41	111,027.00	4,382,407.00	4,493,434.00	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(854,620.41)	647,853.68	(206,766.73)	(640,550.00)	453,826.00	(186,724.00)	-9.7%
9) TOTAL, EXPENDITURES			67,119,577.18	21,942,000.89	89,061,578.07	75,039,356.93	21,020,348.00	96,059,704.93	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			8,660,003.43	(8,988,906.79)	(328,903.36)	13,482,532.07	(9,958,079.00)	3,524,453.07	-1171.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	750,000.00	509,830.00	1,259,830.00	1,087,634.00	525,000.00	1,612,634.00	28.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,760,118.14)	8,760,118.14	0.00	(10,483,079.00)	10,483,079.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,310,118.14)	8,250,288.14	(1,059,830.00)	(11,570,713.00)	9,958,079.00	(1,612,634.00)	52.2%



			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)	
Description	Resource Codes	Object Codes							
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(650,114.71)	(738,618.65)	(1,388,733.36)	1,911,819.07	0.00	1,911,819.07	-237.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,142,594.03	1,757,646.53	14,900,240.56	12,492,479.32	1,019,027.88	13,511,507.20	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,142,594.03	1,757,646.53	14,900,240.56	12,492,479.32	1,019,027.88	13,511,507.20	-9.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,142,594.03	1,757,646.53	14,900,240.56	12,492,479.32	1,019,027.88	13,511,507.20	-9.3%
2) Ending Balance, June 30 (E + F1e)			12,492,479.32	1,019,027.88	13,511,507.20	14,404,298.39	1,019,027.88	15,423,326.27	14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	77,598.60	0.00	77,598.60	77,598.60	0.00	77,598.60	0.0%
Prepaid Expenditures		9713	87,131.14	0.00	87,131.14	87,131.14	0.00	87,131.14	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,019,027.88	1,019,027.88	0.00	1,019,027.88	1,019,027.88	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	6,905,524.23	0.00	6,905,524.23	8,405,523.63	0.00	8,405,523.63	21.7%
Site Donations & Fundraising Carry Over	0000	9780	110,401.56		110,401.56			110,401.56	
LCFF Supplemental/Concentration Carry Over	0000	9780	319,892.11		319,892.11			319,892.11	
IMFRP Funds Assigned to Future Textbook Replacement	0000	9780	2,753,183.99		2,753,183.99			2,753,183.99	
H-to-S & SpEd Bus Replacement	0000	9780	500,000.00		500,000.00			500,000.00	
Seismic Design/Architect	0000	9780	200,000.00		200,000.00			200,000.00	
Roll Over Purchase Orders (Textbooks/	0000	9780	2,399,238.00		2,399,238.00				
Escape Financial (5yr)	0000	9780	590,120.00		590,120.00				
Other Flex Funding Carry Over	0000	9780	28,899.93		28,899.93				
Educational Services	1100	9780	3,788.64		3,788.64				
Site Donations & Fundraising Carry Over	0000	9780				110,401.56		110,401.56	
LCFF Supp/Concentration Carry Over	0000	9780				319,892.11		319,892.11	
IMFRP Funds Assigned to Future Textbook Replacement	0000	9780				2,753,183.39		2,753,183.39	
H-to-S & SpEd Bus Replacement	0000	9780				500,000.00		500,000.00	
Seismic Design/Architect	0000	9780				200,000.00		200,000.00	

			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)	
Description	Resource Codes	Object Codes							
Roll Over Purchase Orders	0000	9780				2,399,238.00		2,399,238.00	
Escape Financial (Implementation & Lic	0000	9780				590,120.00		590,120.00	
Other Flex Funding Carry Over	0000	9780				28,899.93		28,899.93	
Common Core Requirements	0000	9780				1,500,000.00		1,500,000.00	
for student education	1100	9780				3,788.64		3,788.64	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,417,225.35	0.00	5,417,225.35	5,829,045.02	0.00	5,829,045.02	7.6%

			2014-15 Unaudited Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
G. ASSETS									
1) Cash									
a) in County Treasury		9110	12,809,216.45	(1,321,981.47)	11,487,234.98				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	45,630.17	0.00	45,630.17				
c) in Revolving Fund		9130	5,000.00	0.00	5,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	2,238,436.10	2,612,337.46	4,850,773.56				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	340,571.00	169.36	340,740.36				
6) Stores		9320	77,598.60	0.00	77,598.60				
7) Prepaid Expenditures		9330	87,131.14	0.00	87,131.14				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) TOTAL, ASSETS			15,603,583.46	1,290,525.35	16,894,108.81				
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	3,093,200.21	202,307.88	3,295,508.09				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	17,903.93	0.00	17,903.93				
4) Current Loans		9640	0.00	0.00	0.00				
5) Unearned Revenue		9650	0.00	69,189.59	69,189.59				
6) TOTAL, LIABILITIES			3,111,104.14	271,497.47	3,382,601.61				
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									

			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)	
Description	Resource Codes	Object Codes							
(must agree with line F2) (G9 + H2) - (I6 + J2)			12,492,479.32	1,019,027.88	13,511,507.20				

			2014-15 Unaudited Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Description	Resource Codes	Object Codes							% Diff Column C & F
LCFF SOURCES									
Principal Apportionment State Aid - Current Year		8011	42,078,312.00	0.00	42,078,312.00	52,558,778.00	0.00	52,558,778.00	24.9%
Education Protection Account State Aid - Current Year		8012	13,264,661.00	0.00	13,264,661.00	11,386,670.00	0.00	11,386,670.00	-14.2%
State Aid - Prior Years		8019	(87,462.03)	0.00	(87,462.03)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	91,106.80	0.00	91,106.80	91,107.00	0.00	91,107.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	13,150,199.15	0.00	13,150,199.15	13,872,606.00	0.00	13,872,606.00	5.5%
Unsecured Roll Taxes		8042	735,631.00	0.00	735,631.00	633,580.00	0.00	633,580.00	-13.9%
Prior Years' Taxes		8043	(120,366.56)	0.00	(120,366.56)	(56,063.00)	0.00	(56,063.00)	-53.4%
Supplemental Taxes		8044	748,821.06	0.00	748,821.06	1,193,140.00	0.00	1,193,140.00	59.3%
Education Revenue Augmentation Fund (ERAF)		8045	578,679.32	0.00	578,679.32	632,165.00	0.00	632,165.00	9.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	463,566.14	0.00	463,566.14	463,706.00	0.00	463,706.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	15,221.23	0.00	15,221.23	0.00	0.00	0.00	-100.0%
Less: Non-LCFF (50%) Adjustment		8089	(7,610.61)	0.00	(7,610.61)	0.00	0.00	0.00	-100.0%
Subtotal, LCFF Sources			70,910,758.50	0.00	70,910,758.50	80,775,689.00	0.00	80,775,689.00	13.9%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00		0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(684,495.00)	0.00	(684,495.00)	(686,912.00)	0.00	(686,912.00)	0.4%
Property Taxes Transfers		8097	0.00	1,786,082.00	1,786,082.00	0.00	1,782,861.00	1,782,861.00	-0.2%

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/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			70,226,263.50	1,786,082.00	72,012,345.50	80,088,777.00	1,782,861.00	81,871,638.00	13.7%
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	1,377,537.71	0.00	1,377,537.71	1,575,000.00	0.00	1,575,000.00	14.3%
Special Education Entitlement		8181	0.00	1,547,729.00	1,547,729.00	0.00	1,529,938.00	1,529,938.00	-1.1%
Special Education Discretionary Grants		8182	0.00	197,414.00	197,414.00	0.00	194,425.00	194,425.00	-1.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,404,815.49	2,404,815.49		1,983,054.00	1,983,054.00	-17.5%
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		593,890.00	593,890.00		523,427.00	523,427.00	-11.9%
NCLB: Title III, Immigrant Education Program	4201	8290		26,572.00	26,572.00		21,416.00	21,416.00	-19.4%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		274,974.00	274,974.00		204,282.00	204,282.00	-25.7%
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		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		79,177.03	79,177.03		88,631.00	88,631.00	11.9%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	135,089.57	222,021.01	357,110.58	0.00	125,000.00	125,000.00	-65.0%
<b>TOTAL, FEDERAL REVENUE</b>			1,512,627.28	5,346,592.53	6,859,219.81	1,575,000.00	4,670,173.00	6,245,173.00	-9.0%
<b>OTHER STATE REVENUE</b>									
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		2,702,595.00	2,702,595.00		2,878,413.00	2,878,413.00	6.5%
Prior Years	6500	8319		203,553.00	203,553.00		0.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	931,708.00	0.00	931,708.00	5,328,447.00	0.00	5,328,447.00	471.9%
Lottery - Unrestricted and Instructional Materials		8560	1,181,625.35	336,626.14	1,518,251.49	1,156,962.00	307,318.00	1,464,280.00	-3.6%
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		423,268.80	423,268.80		418,393.00	418,393.00	-1.2%
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%

			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)	
Description	Resource Codes	Object Codes							
California Clean Energy Jobs Act	6230	8590		388,590.00	388,590.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,320.82	294,219.81	296,540.63	0.00	213,231.00	213,231.00	-28.1%
TOTAL, OTHER STATE REVENUE			2,115,654.17	4,348,852.75	6,464,506.92	6,485,409.00	3,817,355.00	10,302,764.00	59.4%



			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)	
Description	Resource Codes	Object Codes							
<b>OTHER LOCAL REVENUE</b>									
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	98,061.83	0.00	98,061.83	51,218.00	0.00	51,218.00	-47.8%
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	2,485.08	0.00	2,485.08	2,000.00	0.00	2,000.00	-19.5%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	48,082.81	0.00	48,082.81	59,636.00	0.00	59,636.00	24.0%
Interest		8660	67,090.17	0.00	67,090.17	35,000.00	0.00	35,000.00	-47.8%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	87,835.00	873,101.42	960,936.42	85,000.00	0.00	85,000.00	-91.2%
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									

			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)	
Description	Resource Codes	Object Codes							
(50%) Adjustment		8691	7,610.61	0.00	7,610.61	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,171,790.00	573,933.40	1,745,723.40	139,849.00	20.00	139,869.00	-92.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	442,080.16	0.00	442,080.16	0.00	0.00	0.00	-100.0%
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		24,532.00	24,532.00		791,860.00	791,860.00	3127.9%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,925,035.66	1,471,566.82	3,396,602.48	372,703.00	791,880.00	1,164,583.00	-65.7%
TOTAL, REVENUES			75,779,580.61	12,953,094.10	88,732,674.71	88,521,889.00	11,062,269.00	99,584,158.00	12.2%

			2014-15 Unaudited Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	30,420,471.96	4,790,846.07	35,211,318.03	32,056,215.01	4,902,487.76	36,958,702.77	5.0%
Certificated Pupil Support Salaries		1200	1,302,885.13	687,557.09	1,990,442.22	1,350,379.89	472,650.00	1,823,029.89	-8.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,728,174.92	263,777.22	3,991,952.14	4,110,925.93	201,341.38	4,312,267.31	8.0%
Other Certificated Salaries		1900	188,974.71	605,134.83	794,109.54	282,682.16	721,800.18	1,004,482.34	26.5%
TOTAL, CERTIFICATED SALARIES			35,640,506.72	6,347,315.21	41,987,821.93	37,800,202.99	6,298,279.32	44,098,482.31	5.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	343,226.69	1,639,919.14	1,983,145.83	426,627.45	1,932,280.56	2,358,908.01	18.9%
Classified Support Salaries		2200	3,962,589.61	1,024,308.11	4,986,897.72	4,969,735.65	1,452,685.98	6,422,421.63	28.8%
Classified Supervisors' and Administrators' Salaries		2300	517,622.81	35,524.10	553,146.91	912,866.03	42,105.58	954,971.61	72.6%
Clerical, Technical and Office Salaries		2400	4,797,297.01	376,529.85	5,173,826.86	5,257,955.63	405,466.07	5,663,421.70	9.5%
Other Classified Salaries		2900	1,424,114.28	131,436.12	1,555,550.40	1,454,938.10	210,953.77	1,665,891.87	7.1%
TOTAL, CLASSIFIED SALARIES			11,044,850.40	3,207,717.32	14,252,567.72	13,022,122.86	4,043,491.96	17,065,614.82	19.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,070,501.48	532,546.83	3,603,048.31	4,038,915.43	627,651.99	4,666,567.42	29.5%
PERS		3201-3202	1,189,502.25	371,171.79	1,560,674.04	1,300,362.14	444,248.10	1,744,610.24	11.8%
OASDI/Medicare/Alternative		3301-3302	1,316,013.35	331,414.35	1,647,427.70	1,318,699.07	344,719.22	1,663,418.29	1.0%
Health and Welfare Benefits		3401-3402	5,386,793.64	1,174,581.62	6,561,375.26	6,106,186.62	1,372,605.37	7,478,791.99	14.0%
Unemployment Insurance		3501-3502	22,805.00	4,974.54	27,779.54	23,500.67	26,312.46	49,813.13	79.3%
Workers' Compensation		3601-3602	1,204,099.54	246,074.24	1,450,173.78	1,185,471.35	248,207.12	1,433,678.47	-1.1%
OPEB, Allocated		3701-3702	66,323.95	0.00	66,323.95	76,519.00	0.00	76,519.00	15.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	171,630.08	35,808.76	207,438.84	232,281.28	27,527.84	259,809.12	25.2%
TOTAL, EMPLOYEE BENEFITS			12,427,669.29	2,696,572.13	15,124,241.42	14,281,935.56	3,091,272.10	17,373,207.66	14.9%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	742,215.84	380,006.24	1,122,222.08	931,223.00	218,291.00	1,149,514.00	2.4%
Books and Other Reference Materials		4200	37,325.72	120,298.10	157,623.82	94,064.00	74,407.00	168,471.00	6.9%
Materials and Supplies		4300	1,720,495.19	1,356,087.98	3,076,583.17	3,304,946.74	889,697.40	4,194,644.14	36.3%

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)	
Noncapitalized Equipment		4400	306,828.64	920,644.44	1,227,473.08	182,269.94	200,319.00	382,588.94	-68.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,806,865.39	2,777,036.76	5,583,902.15	4,512,503.68	1,382,714.40	5,895,218.08	5.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	20,014.00	360,337.16	380,351.16	0.00	199,935.00	199,935.00	-47.4%
Travel and Conferences		5200	192,722.93	179,322.47	372,045.40	240,779.00	157,911.22	398,690.22	7.2%
Dues and Memberships		5300	32,951.75	13,000.00	45,951.75	38,610.00	4,314.00	42,924.00	-6.6%
Insurance		5400 - 5450	466,209.19	0.00	466,209.19	474,061.00	0.00	474,061.00	1.7%
Operations and Housekeeping Services		5500	2,038,461.25	0.00	2,038,461.25	2,151,702.00	0.00	2,151,702.00	5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	317,456.40	40,271.89	357,728.29	402,701.00	26,570.00	429,271.00	20.0%
Transfers of Direct Costs		5710	(225,158.44)	225,158.44	0.00	(197,793.00)	197,793.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,130.39	(11,102.05)	(8,971.66)	(6,933.00)	0.00	(6,933.00)	-22.7%
Professional/Consulting Services and Operating Expenditures		5800	2,574,918.94	789,864.88	3,364,783.82	2,516,533.84	759,580.00	3,276,113.84	-2.6%
Communications		5900	157,966.00	600.71	158,566.71	234,167.00	1,774.00	235,941.00	48.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,577,672.41	1,597,453.50	7,175,125.91	5,853,827.84	1,347,877.22	7,201,705.06	0.4%

			2014-15 Unaudited Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	75,000.00	0.00	75,000.00	New
Buildings and Improvements of Buildings		6200	282,564.38	115,560.90	398,125.28	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	42,813.11	115,207.87	158,020.98	23,287.00	20,480.00	43,767.00	-72.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			325,377.49	230,768.77	556,146.26	98,287.00	20,480.00	118,767.00	-78.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	28,969.52	28,969.52	0.00	12,179.00	12,179.00	-58.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	4,408,314.00	4,408,314.00	0.00	4,370,228.00	4,370,228.00	-0.9%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	90,781.44	0.00	90,781.44	66,193.00	0.00	66,193.00	-27.1%

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)	
All Other Transfers Out to All Others		7299	2,829.99	0.00	2,829.99	0.00	0.00	0.00	-100.0%
Debt Service									
Debt Service - Interest		7438	3,874.94	0.00	3,874.94	3,131.00	0.00	3,131.00	-19.2%
Other Debt Service - Principal		7439	53,769.52	0.00	53,769.52	41,703.00	0.00	41,703.00	-22.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			151,255.89	4,437,283.52	4,588,539.41	111,027.00	4,382,407.00	4,493,434.00	-2.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(647,853.68)	647,853.68	0.00	(453,826.00)	453,826.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(206,766.73)	0.00	(206,766.73)	(186,724.00)	0.00	(186,724.00)	-9.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(854,620.41)	647,853.68	(206,766.73)	(640,550.00)	453,826.00	(186,724.00)	-9.7%
TOTAL, EXPENDITURES			67,119,577.18	21,942,000.89	89,061,578.07	75,039,356.93	21,020,348.00	96,059,704.93	7.9%

			2014-15 Unaudited Actuals			2015-16 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes	Object Codes							
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	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	250,000.00	0.00	250,000.00	500,000.00	0.00	500,000.00	100.0%
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	500,000.00	509,830.00	1,009,830.00	587,634.00	525,000.00	1,112,634.00	10.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			750,000.00	509,830.00	1,259,830.00	1,087,634.00	525,000.00	1,612,634.00	28.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(8,760,118.14)	8,760,118.14	0.00	(10,483,079.00)	10,483,079.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(8,760,118.14)	8,760,118.14	0.00	(10,483,079.00)	10,483,079.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(9,310,118.14)	8,250,288.14	(1,059,830.00)	(11,570,713.00)	9,958,079.00	(1,612,634.00)	52.2%



			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) LCFF Sources		8010-8099	70,226,263.50	1,786,082.00	72,012,345.50	80,088,777.00	1,782,861.00	81,871,638.00	13.7%
2) Federal Revenue		8100-8299	1,512,627.28	5,346,592.53	6,859,219.81	1,575,000.00	4,670,173.00	6,245,173.00	-9.0%
3) Other State Revenue		8300-8599	2,115,654.17	4,348,852.75	6,464,506.92	6,485,409.00	3,817,355.00	10,302,764.00	59.4%
4) Other Local Revenue		8600-8799	1,925,035.66	1,471,566.82	3,396,602.48	372,703.00	791,880.00	1,164,583.00	-65.7%
5) TOTAL, REVENUES			75,779,580.61	12,953,094.10	88,732,674.71	88,521,889.00	11,062,269.00	99,584,158.00	12.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	41,378,347.13	12,014,589.61	53,392,936.74	45,794,946.09	10,780,013.40	56,574,959.49	6.0%
2) Instruction - Related Services	2000-2999		6,793,422.57	1,650,069.13	8,443,491.70	7,508,009.88	1,728,250.47	9,236,260.35	9.4%
3) Pupil Services	3000-3999		5,551,887.62	1,336,657.29	6,888,544.91	6,270,169.35	1,270,652.13	7,540,821.48	9.5%
4) Ancillary Services	4000-4999		1,178,397.78	0.00	1,178,397.78	1,054,683.55	0.00	1,054,683.55	-10.5%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,880,438.48	652,116.17	5,532,554.65	5,993,836.37	453,826.00	6,447,662.37	16.5%
8) Plant Services	8000-8999		7,185,327.71	1,851,285.17	9,036,612.88	8,305,684.69	2,405,199.00	10,710,883.69	18.5%
9) Other Outgo	9000-9999		151,755.89	4,437,283.52	4,589,039.41	112,027.00	4,382,407.00	4,494,434.00	-2.1%
10) TOTAL, EXPENDITURES			67,119,577.18	21,942,000.89	89,061,578.07	75,039,356.93	21,020,348.00	96,059,704.93	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,660,003.43	(8,988,906.79)	(328,903.36)	13,482,532.07	(9,958,079.00)	3,524,453.07	-1171.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	200,000.00	0.00	200,000.00	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	750,000.00	509,830.00	1,259,830.00	1,087,634.00	525,000.00	1,612,634.00	28.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(8,760,118.14)	8,760,118.14	0.00	(10,483,079.00)	10,483,079.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,310,118.14)	8,250,288.14	(1,059,830.00)	(11,570,713.00)	9,958,079.00	(1,612,634.00)	52.2%

			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)	
Description	Function Codes	Object Codes							
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(650,114.71)	(738,618.65)	(1,388,733.36)	1,911,819.07	0.00	1,911,819.07	-237.7%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	13,142,594.03	1,757,646.53	14,900,240.56	12,492,479.32	1,019,027.88	13,511,507.20	-9.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,142,594.03	1,757,646.53	14,900,240.56	12,492,479.32	1,019,027.88	13,511,507.20	-9.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,142,594.03	1,757,646.53	14,900,240.56	12,492,479.32	1,019,027.88	13,511,507.20	-9.3%
2) Ending Balance, June 30 (E + F1e)			12,492,479.32	1,019,027.88	13,511,507.20	14,404,298.39	1,019,027.88	15,423,326.27	14.1%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00	0.0%
Stores		9712	77,598.60	0.00	77,598.60	77,598.60	0.00	77,598.60	0.0%
Prepaid Expenditures		9713	87,131.14	0.00	87,131.14	87,131.14	0.00	87,131.14	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,019,027.88	1,019,027.88	0.00	1,019,027.88	1,019,027.88	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	6,905,524.23	0.00	6,905,524.23	8,405,523.63	0.00	8,405,523.63	21.7%
Site Donations & Fundraising Carry Ove	0000	9780	110,401.56		110,401.56				
LCFF Supplemental/Concentration Carr	0000	9780	319,892.11		319,892.11				
IMFRP Funds Assigned to Future Texbr	0000	9780	2,753,183.99		2,753,183.99				
H-to-S & SpEd Bus Replacement	0000	9780	500,000.00		500,000.00				
Seismic Design/Architect	0000	9780	200,000.00		200,000.00				
Roll Over Purchase Orders (Textbooks/	0000	9780	2,399,238.00		2,399,238.00				
Escape Financial (5yr)	0000	9780	590,120.00		590,120.00				
Other Flex Funding Carry Over	0000	9780	28,899.93		28,899.93				
Educational Services	1100	9780	3,788.64		3,788.64				
Site Donations & Fundraising Carry Ove	0000	9780				110,401.56		110,401.56	
LCFF Supp/Concentration Carry Over	0000	9780				319,892.11		319,892.11	
IMFRP Funds Assigned to Future Texbr	0000	9780				2,753,183.39		2,753,183.39	

			2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
H-to-S & SpEd Bus Replacement	0000	9780				500,000.00		500,000.00	
Seismic Design/Architect	0000	9780				200,000.00		200,000.00	
Roll Over Purchase Orders	0000	9780				2,399,238.00		2,399,238.00	
Escape Financial (Implementation & Lic	0000	9780				590,120.00		590,120.00	
Other Flex Funding Carry Over	0000	9780				28,899.93		28,899.93	
Common Core Requirements	0000	9780				1,500,000.00		1,500,000.00	
for student education	1100	9780				3,788.64		3,788.64	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	5,417,225.35	0.00	5,417,225.35	5,829,045.02	0.00	5,829,045.02	7.6%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Unaudited Actuals</b>	<b>2015-16 Budget</b>
5640	Medi-Cal Billing Option	192,032.06	192,032.06
6230	California Clean Energy Jobs Act	714,587.00	714,587.00
6300	Lottery: Instructional Materials	11,686.27	11,686.27
9010	Other Restricted Local	100,722.55	100,722.55
Total, Restricted Balance		1,019,027.88	1,019,027.88

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	71,136.00	71,136.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,268.12	0.00	-100.0%
5) TOTAL, REVENUES			75,404.12	71,136.00	-5.7%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	164,675.28	375,860.45	128.2%
2) Classified Salaries		2000-2999	85,153.67	155,420.23	82.5%
3) Employee Benefits		3000-3999	77,452.63	180,513.32	133.1%
4) Books and Supplies		4000-4999	6,538.52	23,909.00	265.7%
5) Services and Other Operating Expenditures		5000-5999	27,431.15	29,633.00	8.0%
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	22,019.74	0.00	-100.0%
9) TOTAL, EXPENDITURES			383,270.99	765,336.00	99.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(307,866.87)	(694,200.00)	125.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	587,634.00	135.1%
b) Transfers Out		7600-7629	200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	587,634.00	1075.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(257,866.87)	(106,566.00)	-58.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	710,625.72	452,758.85	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,625.72	452,758.85	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			710,625.72	452,758.85	-36.3%
2) Ending Balance, June 30 (E + F1e)			452,758.85	346,192.85	-23.5%
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	51,687.55	51,687.55	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	401,071.30	294,505.30	-26.6%
Contribution Adult Ed MOE	0000	9780	401,071.30		
For Adult Ed codntribution to meet Maintena	0000	9780		294,505.30	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	590,510.23		
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	16,553.05		
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			607,063.28		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	1,724.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	152,580.33		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			154,304.43		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			452,758.85		

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>LCFF SOURCES</b>					
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%
<b>FEDERAL REVENUE</b>					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
No Child Left Behind	3105, 4045	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	71,136.00	71,136.00	0.0%
TOTAL, FEDERAL REVENUE			71,136.00	71,136.00	0.0%
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
All Other State Apportionments - Current Year		8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
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	1,956.12	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	762.00	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,550.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,268.12</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>75,404.12</b>	<b>71,136.00</b>	<b>-5.7%</b>

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	136,196.07	298,457.45	119.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	28,479.21	77,403.00	171.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			164,675.28	375,860.45	128.2%
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	118.23	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	39,643.04	51,934.00	31.0%
Other Classified Salaries		2900	45,392.40	103,486.23	128.0%
TOTAL, CLASSIFIED SALARIES			85,153.67	155,420.23	82.5%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	13,886.92	34,638.00	149.4%
PERS		3201-3202	9,815.46	20,869.08	112.6%
OASDI/Medicare/Alternative		3301-3302	8,782.81	17,826.53	103.0%
Health and Welfare Benefits		3401-3402	35,781.28	86,272.60	141.1%
Unemployment Insurance		3501-3502	125.38	288.00	129.7%
Workers' Compensation		3601-3602	6,609.55	20,619.11	212.0%
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	2,451.23	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			77,452.63	180,513.32	133.1%
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	500.00	New
Materials and Supplies		4300	6,538.52	22,909.00	250.4%
Noncapitalized Equipment		4400	0.00	500.00	New
TOTAL, BOOKS AND SUPPLIES			6,538.52	23,909.00	265.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,312.00	950.00	-27.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	876.44	1,754.00	100.1%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,145.18	3,874.00	23.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,219.44	611.00	-95.0%
Professional/Consulting Services and Operating Expenditures		5800	8,570.40	20,600.00	140.4%
Communications		5900	1,307.69	1,844.00	41.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,431.15	29,633.00	8.0%
<b>CAPITAL OUTLAY</b>					
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	22,019.74	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,019.74	0.00	-100.0%
TOTAL, EXPENDITURES			383,270.99	765,336.00	99.7%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	250,000.00	587,634.00	135.1%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	587,634.00	135.1%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	200,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			200,000.00	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			50,000.00	587,634.00	1075.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	71,136.00	71,136.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,268.12	0.00	-100.0%
5) TOTAL, REVENUES			75,404.12	71,136.00	-5.7%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		222,013.33	506,838.45	128.3%
2) Instruction - Related Services	2000-2999		57,662.90	166,453.00	188.7%
3) Pupil Services	3000-3999		65,171.10	87,900.55	34.9%
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		22,019.74	0.00	-100.0%
8) Plant Services	8000-8999		16,403.92	4,144.00	-74.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			383,270.99	765,336.00	99.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(307,866.87)	(694,200.00)	125.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	250,000.00	587,634.00	135.1%
b) Transfers Out		7600-7629	200,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,000.00	587,634.00	1075.3%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(257,866.87)	(106,566.00)	-58.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	710,625.72	452,758.85	-36.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			710,625.72	452,758.85	-36.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			710,625.72	452,758.85	-36.3%
2) Ending Balance, June 30 (E + F1e)			452,758.85	346,192.85	-23.5%
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	51,687.55	51,687.55	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	401,071.30	294,505.30	-26.6%
Contribution Adult Ed MOE	0000	9780	401,071.30		
For Adult Ed codtribution to meet Maintenan	0000	9780		294,505.30	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
9010	Other Restricted Local	51,687.55	51,687.55
Total, Restricted Balance		51,687.55	51,687.55



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,720,638.09	2,864,280.00	5.3%
3) Other State Revenue		8300-8599	180,701.21	219,350.00	21.4%
4) Other Local Revenue		8600-8799	1,636,915.40	592,997.00	-63.8%
5) TOTAL, REVENUES			4,538,254.70	3,676,627.00	-19.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,072,063.65	1,280,052.23	19.4%
3) Employee Benefits		3000-3999	389,106.27	596,397.55	53.3%
4) Books and Supplies		4000-4999	1,649,041.09	1,695,563.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	192,448.14	149,682.00	-22.2%
6) Capital Outlay		6000-6999	1,526,724.33	409,310.00	-73.2%
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	184,746.99	186,724.00	1.1%
9) TOTAL, EXPENDITURES			5,014,130.47	4,317,728.78	-13.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(475,875.77)	(641,101.78)	34.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(475,875.77)	(641,101.78)	34.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,967,686.64	1,491,810.87	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,967,686.64	1,491,810.87	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,967,686.64	1,491,810.87	-24.2%
2) Ending Balance, June 30 (E + F1e)			1,491,810.87	850,709.09	-43.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	5,000.00	0.0%
Stores		9712	45,624.09	45,624.09	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,256,041.92	614,940.14	-51.0%
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	185,144.86	185,144.86	0.0%
Cafeteria Equipment and repairs	0000	9780	185,144.86		
School Cafeteria renovations -	0000	9780		185,144.86	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,191,863.59		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	17,872.08		
c) in Revolving Fund		9130	5,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	466,396.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,903.93		
6) Stores		9320	45,624.09		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			1,744,659.71		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	67,893.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	184,955.15		
4) Current Loans		9640			
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			252,848.84		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,491,810.87		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	2,720,638.09	2,864,280.00	5.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,720,638.09	2,864,280.00	5.3%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	180,701.21	219,350.00	21.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			180,701.21	219,350.00	21.4%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	421,732.67	578,101.00	37.1%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,727.40	3,781.00	-43.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	10,871.85	11,115.00	2.2%
Other Local Revenue					
All Other Local Revenue		8699	1,197,583.48	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,636,915.40	592,997.00	-63.8%
TOTAL, REVENUES			4,538,254.70	3,676,627.00	-19.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
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%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	855,992.04	1,048,135.57	22.4%
Classified Supervisors' and Administrators' Salaries		2300	175,198.15	187,365.37	6.9%
Clerical, Technical and Office Salaries		2400	38,632.46	44,551.29	15.3%
Other Classified Salaries		2900	2,241.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			1,072,063.65	1,280,052.23	19.4%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	94,427.57	171,413.80	81.5%
OASDI/Medicare/Alternative		3301-3302	72,672.53	82,055.00	12.9%
Health and Welfare Benefits		3401-3402	179,646.11	302,626.65	68.5%
Unemployment Insurance		3501-3502	524.49	532.42	1.5%
Workers' Compensation		3601-3602	27,509.38	28,094.90	2.1%
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	14,326.19	11,674.78	-18.5%
TOTAL, EMPLOYEE BENEFITS			389,106.27	596,397.55	53.3%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	90,589.23	57,813.00	-36.2%
Noncapitalized Equipment		4400	43,367.34	10,000.00	-76.9%
Food		4700	1,515,084.52	1,627,750.00	7.4%
TOTAL, BOOKS AND SUPPLIES			1,649,041.09	1,695,563.00	2.8%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,813.66	3,450.00	22.6%
Dues and Memberships		5300	690.00	690.00	0.0%
Insurance		5400-5450	2,903.69	2,904.00	0.0%
Operations and Housekeeping Services		5500	47,419.36	53,743.00	13.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	83,213.14	21,306.00	-74.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,247.78)	6,322.00	-294.7%
Professional/Consulting Services and Operating Expenditures		5800	54,752.83	58,815.00	7.4%
Communications		5900	3,903.24	2,452.00	-37.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			192,448.14	149,682.00	-22.2%
<b>CAPITAL OUTLAY</b>					
Buildings and Improvements of Buildings		6200	979,766.73	26,000.00	-97.3%
Equipment		6400	546,957.60	53,310.00	-90.3%
Equipment Replacement		6500	0.00	330,000.00	New
TOTAL, CAPITAL OUTLAY			1,526,724.33	409,310.00	-73.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	184,746.99	186,724.00	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			184,746.99	186,724.00	1.1%
TOTAL, EXPENDITURES			5,014,130.47	4,317,728.78	-13.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,720,638.09	2,864,280.00	5.3%
3) Other State Revenue		8300-8599	180,701.21	219,350.00	21.4%
4) Other Local Revenue		8600-8799	1,636,915.40	592,997.00	-63.8%
5) TOTAL, REVENUES			4,538,254.70	3,676,627.00	-19.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,271,377.90	4,049,261.78	23.8%
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		184,746.99	186,724.00	1.1%
8) Plant Services	8000-8999		1,558,005.58	81,743.00	-94.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,014,130.47	4,317,728.78	-13.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(475,875.77)	(641,101.78)	34.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(475,875.77)	(641,101.78)	34.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,967,686.64	1,491,810.87	-24.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,967,686.64	1,491,810.87	-24.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,967,686.64	1,491,810.87	-24.2%
2) Ending Balance, June 30 (E + F1e)			1,491,810.87	850,709.09	-43.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	5,000.00	0.0%
Stores		9712	45,624.09	45,624.09	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,256,041.92	614,940.14	-51.0%
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	185,144.86	185,144.86	0.0%
Cafeteria Equipment and repairs	0000	9780	185,144.86		
School Cafeteria renovations -	0000	9780		185,144.86	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2014-15	2015-16
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	1,256,041.92	614,940.14
Total, Restricted Balance		1,256,041.92	614,940.14

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,206.81	5,000.00	-19.4%
5) TOTAL, REVENUES			6,206.81	5,000.00	-19.4%
<b>B. EXPENDITURES</b>					
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	1,370.04	55,000.00	3914.5%
5) Services and Other Operating Expenditures		5000-5999	331,473.52	380,254.00	14.7%
6) Capital Outlay		6000-6999	190,498.55	94,746.00	-50.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			523,342.11	530,000.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(517,135.30)	(525,000.00)	1.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	509,830.00	525,000.00	3.0%
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			509,830.00	525,000.00	3.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,305.30)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,013,118.26	2,005,812.96	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,013,118.26	2,005,812.96	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,013,118.26	2,005,812.96	-0.4%
2) Ending Balance, June 30 (E + F1e)			2,005,812.96	2,005,812.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,005,812.96	2,005,812.96	0.0%
Deferred Maintenance	0000	9780	2,005,812.96		
Deferred Maintenance program	0000	9780		2,005,812.96	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,159,418.46		
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	1,730.39		
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			2,161,148.85		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	155,335.89		
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			155,335.89		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,005,812.96		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>LCFF SOURCES</b>					
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%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	6,205.53	5,000.00	-19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1.28	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,206.81	5,000.00	-19.4%
TOTAL, REVENUES			6,206.81	5,000.00	-19.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,370.04	55,000.00	3914.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,370.04	55,000.00	3914.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	331,473.52	351,476.00	6.0%
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	28,778.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			331,473.52	380,254.00	14.7%
<b>CAPITAL OUTLAY</b>					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	190,498.55	94,746.00	-50.3%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			190,498.55	94,746.00	-50.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			523,342.11	530,000.00	1.3%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	509,830.00	525,000.00	3.0%
(a) TOTAL, INTERFUND TRANSFERS IN			509,830.00	525,000.00	3.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			509,830.00	525,000.00	3.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	6,206.81	5,000.00	-19.4%
5) TOTAL, REVENUES			6,206.81	5,000.00	-19.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		523,342.11	530,000.00	1.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			523,342.11	530,000.00	1.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(517,135.30)	(525,000.00)	1.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	509,830.00	525,000.00	3.0%
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			509,830.00	525,000.00	3.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,305.30)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,013,118.26	2,005,812.96	-0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,013,118.26	2,005,812.96	-0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,013,118.26	2,005,812.96	-0.4%
2) Ending Balance, June 30 (E + F1e)			2,005,812.96	2,005,812.96	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	2,005,812.96	2,005,812.96	0.0%
Deferred Maintenance	0000	9780	2,005,812.96		
Deferred Maintenance program	0000	9780		2,005,812.96	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,054.01	0.00	-100.0%
5) TOTAL, REVENUES			1,054.01	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,054.01	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,054.01	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	279,512.16	280,566.17	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,512.16	280,566.17	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,512.16	280,566.17	0.4%
2) Ending Balance, June 30 (E + F1e)			280,566.17	280,566.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	280,566.17	280,566.17	0.0%
OPEB	0000	9780	280,566.17		
OPEB -	0000	9780		280,566.17	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	280,276.85		
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	289.32		
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			280,566.17		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			280,566.17		

			2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Description	Resource Codes	Object Codes			
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,054.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,054.01	0.00	-100.0%
TOTAL, REVENUES			1,054.01	0.00	-100.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	1,054.01	0.00	-100.0%
5) TOTAL, REVENUES			1,054.01	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			1,054.01	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,054.01	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	279,512.16	280,566.17	0.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			279,512.16	280,566.17	0.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			279,512.16	280,566.17	0.4%
2) Ending Balance, June 30 (E + F1e)			280,566.17	280,566.17	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	280,566.17	280,566.17	0.0%
OPEB	0000	9780	280,566.17		
OPEB -	0000	9780		280,566.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,006.04	0.00	-100.0%
5) TOTAL, REVENUES			2,006.04	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	94,856.25	0.00	-100.0%
6) Capital Outlay		6000-6999	11,400.69	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			106,256.94	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(104,250.90)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(104,250.90)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,056.88	438,805.98	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			543,056.88	438,805.98	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,056.88	438,805.98	-19.2%
2) Ending Balance, June 30 (E + F1e)			438,805.98	438,805.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	438,805.98	438,805.98	0.0%
DSA Fees /closing fees	0000	9780	438,805.98		
DSA Fees & Construction Projects	0000	9780		438,805.98	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	453,069.68		
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	523.24		
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			453,592.92		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	14,786.94		
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			14,786.94		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			438,805.98		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,004.28	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1.76	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,006.04	0.00	-100.0%
TOTAL, REVENUES			2,006.04	0.00	-100.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	94,856.25	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			94,856.25	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,400.69	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%
<b>TOTAL, CAPITAL OUTLAY</b>			11,400.69	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			106,256.94	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,006.04	0.00	-100.0%
5) TOTAL, REVENUES			2,006.04	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		106,256.94	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			106,256.94	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(104,250.90)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(104,250.90)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	543,056.88	438,805.98	-19.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			543,056.88	438,805.98	-19.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,056.88	438,805.98	-19.2%
2) Ending Balance, June 30 (E + F1e)			438,805.98	438,805.98	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	438,805.98	438,805.98	0.0%
DSA Fees /closing fees	0000	9780	438,805.98		
DSA Fees & Construction Projects	0000	9780		438,805.98	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	568,021.84	250,000.00	-56.0%
5) TOTAL, REVENUES			568,021.84	250,000.00	-56.0%
<b>B. EXPENDITURES</b>					
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	16,050.00	New
5) Services and Other Operating Expenditures		5000-5999	17,674.25	16,250.00	-8.1%
6) Capital Outlay		6000-6999	436,773.18	217,700.00	-50.2%
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			454,447.43	250,000.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			113,574.41	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			113,574.41	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,756,534.93	1,870,109.34	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,756,534.93	1,870,109.34	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,756,534.93	1,870,109.34	6.5%
2) Ending Balance, June 30 (E + F1e)			1,870,109.34	1,870,109.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,870,109.34	1,870,109.34	0.0%
Facility classrooms	0000	9780	1,870,109.34		
School infrastructure - Classrooms	0000	9780		1,870,109.34	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,869,179.33		
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	4,830.01		
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			1,874,009.34		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	3,900.00		
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			3,900.00		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,870,109.34		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>OTHER LOCAL REVENUE</b>					
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	9,204.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	558,817.75	250,000.00	-55.3%
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			568,021.84	250,000.00	-56.0%
TOTAL, REVENUES			568,021.84	250,000.00	-56.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
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	16,050.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	16,050.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	17,674.25	16,250.00	-8.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,674.25	16,250.00	-8.1%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	436,773.18	217,700.00	-50.2%
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			436,773.18	217,700.00	-50.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			454,447.43	250,000.00	-45.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	568,021.84	250,000.00	-56.0%
5) TOTAL, REVENUES			568,021.84	250,000.00	-56.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		15,730.00	16,250.00	3.3%
8) Plant Services	8000-8999		438,717.43	233,750.00	-46.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			454,447.43	250,000.00	-45.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			113,574.41	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			113,574.41	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,756,534.93	1,870,109.34	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,756,534.93	1,870,109.34	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,756,534.93	1,870,109.34	6.5%
2) Ending Balance, June 30 (E + F1e)			1,870,109.34	1,870,109.34	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,870,109.34	1,870,109.34	0.0%
Facility classrooms	0000	9780	1,870,109.34		
School infrastructure - Classrooms	0000	9780		1,870,109.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	309,880.47	0.00	-100.0%
5) TOTAL, REVENUES			309,880.47	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	4,407.85	4,014.00	-8.9%
5) Services and Other Operating Expenditures		5000-5999	17,214.17	0.00	-100.0%
6) Capital Outlay		6000-6999	1,555,281.69	495,986.00	-68.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,576,903.71	500,000.00	-68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,267,023.24)	(500,000.00)	-60.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(767,023.24)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,388,552.45	621,529.21	-55.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,388,552.45	621,529.21	-55.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,388,552.45	621,529.21	-55.2%
2) Ending Balance, June 30 (E + F1e)			621,529.21	621,529.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	621,529.21	621,529.21	0.0%
Capital Projects	0000	9780	621,529.21		
Capital Outlay -	0000	9780		621,529.21	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	487,065.23		
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	217,773.79		
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			704,839.02		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
1) Accounts Payable		9500	83,309.81		
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			83,309.81		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			621,529.21		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,331.52	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	306,548.95	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			309,880.47	0.00	-100.0%
TOTAL, REVENUES			309,880.47	0.00	-100.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,407.85	4,014.00	-8.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,407.85	4,014.00	-8.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	17,214.17	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,214.17	0.00	-100.0%
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	1,217,920.14	350,000.00	-71.3%
Buildings and Improvements of Buildings		6200	255,361.55	145,986.00	-42.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	82,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,555,281.69	495,986.00	-68.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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			1,576,903.71	500,000.00	-68.3%

			2014-15	2015-16	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	500,000.00	500,000.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	309,880.47	0.00	-100.0%
5) TOTAL, REVENUES			309,880.47	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		1,576,903.71	500,000.00	-68.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,576,903.71	500,000.00	-68.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,267,023.24)	(500,000.00)	-60.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	500,000.00	500,000.00	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			500,000.00	500,000.00	0.0%

Description	Function Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(767,023.24)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,388,552.45	621,529.21	-55.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,388,552.45	621,529.21	-55.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,388,552.45	621,529.21	-55.2%
2) Ending Balance, June 30 (E + F1e)			621,529.21	621,529.21	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	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	621,529.21	621,529.21	0.0%
Capital Projects	0000	9780	621,529.21		
Capital Outlay -	0000	9780		621,529.21	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>A. REVENUES</b>					
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	45,841.24	41,761.00	-8.9%
4) Other Local Revenue		8600-8799	3,828,303.46	3,557,362.00	-7.1%
5) TOTAL, REVENUES			3,874,144.70	3,599,123.00	-7.1%
<b>B. EXPENDITURES</b>					
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	3,326,208.03	3,327,039.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,326,208.03	3,327,039.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			547,936.67	272,084.00	-50.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			547,936.67	272,084.00	-50.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,365,635.98	2,913,572.65	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,365,635.98	2,913,572.65	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,365,635.98	2,913,572.65	23.2%
2) Ending Balance, June 30 (E + F1e)			2,913,572.65	3,185,656.65	9.3%
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		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	2,913,572.65	3,185,656.65	9.3%
G.O. Bond payments	0000	9780	2,913,572.65		
G.O. Bond debt	0000	9780		3,185,656.65	
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,910,800.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,772.65		
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			2,913,572.65		
<b>H. DEFERRED OUTFLOWS OF RESOURCES</b>					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
<b>I. LIABILITIES</b>					
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		
<b>J. DEFERRED INFLOWS OF RESOURCES</b>					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
<b>K. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			2,913,572.65		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
All Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	41,878.82	41,761.00	-0.3%
Other Subventions/In-Lieu Taxes		8572	3,962.42	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			45,841.24	41,761.00	-8.9%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	3,240,749.36	3,208,561.00	-1.0%
Unsecured Roll		8612	760,338.63	319,801.00	-57.9%
Prior Years' Taxes		8613	(216,011.76)	0.00	-100.0%
Supplemental Taxes		8614	39,281.55	24,000.00	-38.9%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Interest		8660	3,945.68	5,000.00	26.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,828,303.46	3,557,362.00	-7.1%
<b>TOTAL, REVENUES</b>			3,874,144.70	3,599,123.00	-7.1%



Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	1,474,961.04	1,980,000.00	34.2%
Bond Interest and Other Service Charges		7434	1,851,246.99	1,347,039.00	-27.2%
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)			3,326,208.03	3,327,039.00	0.0%
TOTAL, EXPENDITURES			3,326,208.03	3,327,039.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
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	45,841.24	41,761.00	-8.9%
4) Other Local Revenue		8600-8799	3,828,303.46	3,557,362.00	-7.1%
5) TOTAL, REVENUES			3,874,144.70	3,599,123.00	-7.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	3,326,208.03	3,327,039.00	0.0%
10) TOTAL, EXPENDITURES			3,326,208.03	3,327,039.00	0.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			547,936.67	272,084.00	-50.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			547,936.67	272,084.00	-50.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,365,635.98	2,913,572.65	23.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,365,635.98	2,913,572.65	23.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,365,635.98	2,913,572.65	23.2%
2) Ending Balance, June 30 (E + F1e)			2,913,572.65	3,185,656.65	9.3%
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		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	2,913,572.65	3,185,656.65	9.3%
G.O. Bond payments	0000	9780	2,913,572.65		
G.O. Bond debt	0000	9780		3,185,656.65	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Object Codes	2014-15 Unaudited Actuals
<b>A. ASSETS</b>		
1) Cash		
a) in County Treasury	9110	142,910.46
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		142,910.46
<b>B. LIABILITIES</b>		
1) Due to Other Funds	9610	3,204.88
2) Due to Student Groups/Other Agencies	9620	139,705.58
3) TOTAL, LIABILITIES (Must equal A5)		142,910.46

Unaudited Actuals  
2014-15 Unaudited Actuals  
Student Body Fund  
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
<b>ASSETS</b>							
Cash							
in County Treasury	9110	142,910.46		142,910.46			142,910.46
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
<b>TOTAL, ASSETS</b>		142,910.46	0.00	142,910.46	0.00	0.00	142,910.46
<b>LIABILITIES</b>							
Due to Other Funds	9610	3,204.88		3,204.88			3,204.88
Due to Student Groups/ Other Agencies	9620	139,705.58		139,705.58			139,705.58
<b>TOTAL, LIABILITIES</b>		142,910.46	0.00	142,910.46	0.00	0.00	142,910.46

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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	9,227.82	9,209.58	9,227.82	9,227.82	9,227.82	9,227.82
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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)						
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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)						
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	9,227.82	9,209.58	9,227.82	9,227.82	9,227.82	9,227.82
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	12.01		12.01			
b. Special Education-Special Day Class	21.43		21.43			
c. Special Education-NPS/LCI						
d. Special Education Extended Year	13.44	11.50	13.44			
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>	46.88	11.50	46.88	0.00	0.00	0.00
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>	9,274.70	9,221.08	9,274.70	9,227.82	9,227.82	9,227.82
<b>7. Adults in Correctional Facilities</b>						
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>2. District Funded County Program ADA</b>						
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]						
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. Adults in Correctional Facilities</b>						
<b>5. County Operations Grant ADA</b>						
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01</b>						
<b>1. Total Charter School Regular ADA</b>						
<b>2. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>3. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62</b>						
<b>5. Total Charter School Regular ADA</b>						
<b>6. Charter School County Program Alternative Education ADA</b>						
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)]						
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7. Charter School Funded County Program ADA</b>						
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						
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)</b>	0.00	0.00	0.00	0.00	0.00	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	9,336,000.00		9,336,000.00			9,336,000.00
Work in Progress	453,404.00		453,404.00	3,365,476.00	2,051,658.00	1,767,222.00
Total capital assets not being depreciated	9,789,404.00	0.00	9,789,404.00	3,365,476.00	2,051,658.00	11,103,222.00
Capital assets being depreciated:						
Land Improvements	12,118,681.00		12,118,681.00	526,890.00		12,645,571.00
Buildings	117,209,725.00		117,209,725.00	2,528,226.00		119,737,951.00
Equipment	11,637,770.00	13,136.00	11,650,906.00	258,155.00		11,909,061.00
Total capital assets being depreciated	140,966,176.00	13,136.00	140,979,312.00	3,313,271.00	0.00	144,292,583.00
Accumulated Depreciation for:						
Land Improvements	(5,090,865.00)		(5,090,865.00)	(510,289.00)		(5,601,154.00)
Buildings	(50,914,055.00)		(50,914,055.00)	(4,003,255.00)		(54,917,310.00)
Equipment	(8,344,162.00)	(1,970.00)	(8,346,132.00)	(518,222.00)		(8,864,354.00)
Total accumulated depreciation	(64,349,082.00)	(1,970.00)	(64,351,052.00)	(5,031,766.00)	0.00	(69,382,818.00)
Total capital assets being depreciated, net	76,617,094.00	11,166.00	76,628,260.00	(1,718,495.00)	0.00	74,909,765.00
Governmental activity capital assets, net	86,406,498.00	11,166.00	86,417,664.00	1,646,981.00	2,051,658.00	86,012,987.00
<b>Business-Type Activities:</b>						
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

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)	57.85%
	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	\$51,122,034.40
	Appropriations Subject to Limit	\$51,122,034.40
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2016-17, subject to CDE approval.	6.64%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	

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 08, 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:

Steve Towner  
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School District Financial Advisor  
Title  
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Telephone  
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For School District:

Margarita Reyes  
Name  
Director of Fiscal Services  
Title  
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E-mail Address

2014-15 Unaudited Actuals  
FEDERAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

FEDERAL PROGRAM NAME	VEA-PERKINS	TOTAL
FEDERAL CATALOG NUMBER	84.048	
RESOURCE CODE	3550	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Perkins-Federal	
<b>AWARD</b>		
1. Prior Year Carryover	0.00	0.00
2. a. Current Year Award	88,631.00	88,631.00
b. Transferability (NCLB)	0.00	0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	88,631.00	88,631.00
3. Required Matching Funds/Other	0.00	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	88,631.00	88,631.00
<b>REVENUES</b>		
5. Unearned Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	46,147.68	46,147.68
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	46,147.68	46,147.68
<b>EXPENDITURES</b>		
9. Donor-Authorized Expenditures	79,177.03	79,177.03
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	79,177.03	79,177.03
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(33,029.35)	(33,029.35)
a. Unearned Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	33,029.35	33,029.35
14. Unused Grant Award Calculation (line 4 minus line 9)	9,453.97	9,453.97
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	79,177.03	79,177.03

2014-15 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	After School Education & Safety	After School Educ & Safety	CA Ptnr Acad	CA Ptnr Acad	CA Ptnr Acad	CA Ptnr Acad	Special Ed Mental Health
RESOURCE CODE	6010	6010	6385	6385	6385	6385	6512
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES	ASES 2013-14	CASH Acad	HLTH Acad	Undistributed	STRZ Acad	Mental Health
<b>AWARD</b>							
1. Prior Year Carryover		32,870.01	0.00	0.00		0.00	0.00
2. a. Current Year Award	418,392.28		0.00	0.00		0.00	154,985.00
b. Other Adjustments							44,700.88
c. Adj Curr Yr Award (sum lines 2a & 2b)	418,392.28	0.00	0.00	0.00	0.00	0.00	199,685.88
3. Required Matching Funds/Other	0.00						
4. Total Available Award (sum lines 1, 2c, & 3)	418,392.28	32,870.01	0.00	0.00	0.00	0.00	199,685.88
<b>REVENUES</b>							
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	0.00	54,424.32		0.00	130,743.88
6. Cash Received in Current Year	376,553.05	32,870.01	(6,443.92)		(1,216.00)	(1,762.93)	
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	376,553.05	32,870.01	(6,443.92)	54,424.32	(1,216.00)	(1,762.93)	130,743.88
<b>EXPENDITURES</b>							
9. Donor-Authorized Expenditures	390,398.79	32,870.01	2,743.13	21,401.90		48,837.16	199,685.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	390,398.79	32,870.01	2,743.13	21,401.90	0.00	48,837.16	199,685.88
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(13,845.74)	0.00	(9,187.05)	33,022.42	(1,216.00)	(50,600.09)	(68,942.00)
a. Unearned Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	27,993.49	0.00	(2,743.13)	(21,401.90)	0.00	(48,837.16)	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	376,553.05	32,870.01	(6,443.92)	54,424.32	(1,216.00)	(1,762.93)	130,743.88

2014-15 Unaudited Actuals  
STATE GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

STATE PROGRAM NAME	Agr Career Tech Educ Incentive	Ptnership Academies Pgm	TOTAL
RESOURCE CODE	7010	7220	
REVENUE OBJECT	8590	8590	
LOCAL DESCRIPTION (if any)	Agricultural Tech	STaRS	
<b>AWARD</b>			
1. Prior Year Carryover	8,780.09	0.00	41,650.10
2. a. Current Year Award	0.00	92,162.05	665,539.33
b. Other Adjustments	5,589.88	0.00	50,290.76
c. Adj Curr Yr Award (sum lines 2a & 2b)	5,589.88	92,162.05	715,830.09
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	14,369.97	92,162.05	757,480.19
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	185,168.20
6. Cash Received in Current Year	14,369.97	92,162.05	506,532.23
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	14,369.97	92,162.05	691,700.43
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	14,369.97	57,472.53	767,779.37
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	14,369.97	57,472.53	767,779.37
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	34,689.52	(76,078.94)
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	34,689.52	(10,299.18)
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	14,369.97	92,162.05	691,700.43



2014-15 Unaudited Actuals  
LOCAL GRANT AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRAL OF UNEARNED REVENUES

LOCAL PROGRAM NAME	Restricted Maintenance Account(RMA)	Tabacco-use prevention Educ	TOTAL
RESOURCE CODE	8150	6690	
REVENUE OBJECT	8980	8699	
LOCAL DESCRIPTION (if any)	Routine Rest Maint	TUPE	
<b>AWARD</b>			
1. Prior Year Carryover	0.00	0.00	0.00
2. a. Current Year Award	0.00	1,550.00	1,550.00
b. Other Adjustments	2,358,985.56	0.00	2,358,985.56
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,358,985.56	1,550.00	2,360,535.56
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,358,985.56	1,550.00	2,360,535.56
<b>REVENUES</b>			
5. Unearned Revenue Deferred from Prior Year		79.59	79.59
6. Cash Received in Current Year	2,358,985.56	1,550.00	2,360,535.56
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	2,358,985.56	1,629.59	2,360,615.15
<b>EXPENDITURES</b>			
9. Donor-Authorized Expenditures	2,358,985.56	151.64	2,359,137.20
10. Non Donor-Authorized Expenditures			0.00
11. Total Expenditures (lines 9 & 10)	2,358,985.56	151.64	2,359,137.20
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00	0.00	0.00
13. Calculation of Unearned Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	1,477.95	1,477.95
a. Unearned Revenue			0.00
b. Accounts Payable			0.00
c. Accounts Receivable			0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,398.36	1,398.36
15. If Carryover is allowed, enter line 14 amount here			0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,358,985.56	1,629.59	2,360,615.15

2014-15 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	ESEA Title 1	SpEd Basic Local Assistance Part B	SpEd IDEA Preschool Grants Part B	SpEd Presch Loc Entitle Part B	AdEd:ABES&ESL	AdEd Secondary ED/FF	AdEd Engl &Civics Educ
FEDERAL CATALOG NUMBER	84.01	84.027	84.173	84.027A	84.002A	84.002	84.002A
RESOURCE CODE	3010	3310	3315	3320	3905	3913	3926
REVENUE OBJECT	8290	8181	8182	8182	8290	8290	8290
LOCAL DESCRIPTION (if any)	Title I	PL94-142	Fed Presch Non-RIS	Fed Presch RIS	Fd 11-ABE/ESL	Adult Ed Secondary	Fd 11-Civics
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	431,501.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	2,203,393.00	1,547,729.00	56,458.00	140,956.00	40,914.00	6,571.00	23,651.00
b. Other Adjustments	0.00	820,713.08	0.00	0.00	0.00	0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,203,393.00	2,368,442.08	56,458.00	140,956.00	40,914.00	6,571.00	23,651.00
3. Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	2,634,894.00	2,368,442.08	56,458.00	140,956.00	40,914.00	6,571.00	23,651.00
<b>REVENUES</b>							
5. Cash Received in Current Year	2,093,314.47	1,798,804.08	23,602.00	9,898.00	30,638.00	5,912.00	20,116.00
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	110,078.53	569,638.00	32,856.00	131,058.00	10,276.00	659.00	3,535.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	110,078.53	569,638.00	32,856.00	131,058.00	10,276.00	659.00	3,535.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	2,203,393.00	2,368,442.08	56,458.00	140,956.00	40,914.00	6,571.00	23,651.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	2,404,815.49	2,368,442.08	56,458.00	140,956.00	40,914.00	6,571.00	23,651.00
11. Non Donor-Authorized Expenditures	0.00	0.00					
12. Total Expenditures (line 10 plus line 11)	2,404,815.49	2,368,442.08	56,458.00	140,956.00	40,914.00	6,571.00	23,651.00
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	230,078.51	0.00	0.00	0.00	0.00	0.00	0.00

2014-15 Unaudited Actuals  
FEDERAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

FEDERAL PROGRAM NAME	Title II: Tchr Quality	Title III: Immig Educ	Title III: LEP Stud Prog	Medical Bill Option	TOTAL
FEDERAL CATALOG NUMBER	84.367	84.365	84.365	93.778	
RESOURCE CODE	4035	4201	4203	5640	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	Title II: Teach Qual	Title III: Imm Educ	Title III - Fed LEP	Medical Bill Op	
<b>AWARD</b>					
1. Prior Year Restricted Ending Balance	0.00	0.00	0.00	129,979.33	561,480.33
2. a. Current Year Award	523,427.00	21,417.00	204,282.00	222,021.01	4,990,819.01
b. Other Adjustments	70,463.00	5,155.00	70,692.00		967,023.08
c. Adj Curr Yr Award (sum lines 2a & 2b)	593,890.00	26,572.00	274,974.00	222,021.01	5,957,842.09
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	593,890.00	26,572.00	274,974.00	352,000.34	6,519,322.42
<b>REVENUES</b>					
5. Cash Received in Current Year	217,812.66	12,399.70	80,373.35	222,021.01	4,514,891.27
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	376,077.34	14,172.30	194,600.65	0.00	1,442,950.82
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	376,077.34	14,172.30	194,600.65	0.00	1,442,950.82
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	593,890.00	26,572.00	274,974.00	222,021.01	5,957,842.09
<b>EXPENDITURES</b>					
10. Donor-Authorized Expenditures	593,890.00	26,572.00	274,974.00	281,785.85	6,219,029.42
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	593,890.00	26,572.00	274,974.00	281,785.85	6,219,029.42
<b>RESTRICTED ENDING BALANCE</b>					
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	70,214.49	300,293.00

2014-15 Unaudited Actuals  
STATE AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery	Clean Energy Jobs Act	Special Ed	Lottery Prop-20	Common Core State Standards	TOTAL
RESOURCE CODE	1100	6230	6500	6300	7405	
REVENUE OBJECT	8560	8590	8311	8560	8590	
LOCAL DESCRIPTION (if any)	Unrestricted Lottery	CA Clean Energy	Special Ed	Lottery Restricted	Common Core	
<b>AWARD</b>						
1. Prior Year Restricted Ending Balance	4,075.03	439,855.00	0.00	219,297.62	769,197.03	1,432,424.68
2. a. Current Year Award	1,181,625.35	388,590.00	4,488,677.00	336,626.14	0.00	6,395,518.49
b. Other Adjustments	117.92		6,932,819.93			6,932,937.85
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,181,743.27	388,590.00	11,421,496.93	336,626.14	0.00	13,328,456.34
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,185,818.30	828,445.00	11,421,496.93	555,923.76	769,197.03	14,760,881.02
<b>REVENUES</b>						
5. Cash Received in Current Year	773,885.13	388,590.00	10,780,598.53	38,659.74	0.00	11,981,733.40
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	407,858.14	0.00	640,898.40	297,966.40	0.00	1,346,722.94
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	407,858.14	0.00	640,898.40	297,966.40	0.00	1,346,722.94
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	1,181,743.27	388,590.00	11,421,496.93	336,626.14	0.00	13,328,456.34
<b>EXPENDITURES</b>						
10. Donor-Authorized Expenditures	1,182,043.59	113,858.00	11,421,496.93	544,237.49	769,197.03	14,030,833.04
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	1,182,043.59	113,858.00	11,421,496.93	544,237.49	769,197.03	14,030,833.04
<b>RESTRICTED ENDING BALANCE</b>						
13. Current Year (line 4 minus line 10)	3,774.71	714,587.00	0.00	11,686.27	0.00	730,047.98

2014-15 Unaudited Actuals  
LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Other Rest Local	Aquarium Gant	Home to School Transportation	Special Ed Transportation	LCFF SUPP/CON	LCFF SUPP/CON	LCFF SUPP/CON
RESOURCE CODE	9010	9047	Home-To-Sch 0723	SpEd Tran 0724	LCFF 0915	LCFF 0395	LCFF 0791
REVENUE OBJECT	8699	8699	8980	8080	8091	8091	8091
LOCAL DESCRIPTION (if any)	Microsoft	Aquarium Grant	H-T-S Transport	Special Ed Transp	LCFF Supp/Conc	SLIB LCFF Sup/Con	EIA LCFF Sup/Con
<b>AWARD</b>							
1. Prior Year Restricted Ending Balance	33,364.11	165,953.44	0.00	0.00	0.00	0.00	167,806.00
2. a. Current Year Award	327,969.26	48,740.00	0.00	0.00	1,736,035.38	542,624.00	1,710,782.00
b. Other Adjustments	74,679.63	0.00	958,538.95	816,790.29	0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	402,648.89	48,740.00	958,538.95	816,790.29	1,736,035.38	542,624.00	1,710,782.00
3. Required Matching Funds/Other					0.00		
4. Total Available Award (sum lines 1, 2c, & 3)	436,013.00	214,693.44	958,538.95	816,790.29	1,736,035.38	542,624.00	1,878,588.00
<b>REVENUES</b>							
5. Cash Received in Current Year	383,889.93	23,740.00	958,538.95	816,790.29	1,736,035.38	542,624.00	1,710,782.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	18,758.96	25,000.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	18,758.96	25,000.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	402,648.89	48,740.00	958,538.95	816,790.29	1,736,035.38	542,624.00	1,710,782.00
<b>EXPENDITURES</b>							
10. Donor-Authorized Expenditures	436,013.00	113,970.89	958,538.95	816,790.29	1,736,035.38	498,069.42	1,603,250.47
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	436,013.00	113,970.89	958,538.95	816,790.29	1,736,035.38	498,069.42	1,603,250.47
<b>RESTRICTED ENDING BALANCE</b>							
13. Current Year (line 4 minus line 10)	0.00	100,722.55	0.00	0.00	0.00	44,554.58	275,337.53

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LOCAL AWARDS,  
REVENUES, AND EXPENDITURES - ALL FUNDS  
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
<b>AWARD</b>	
1. Prior Year Restricted Ending Balance	367,123.55
2. a. Current Year Award	4,366,150.64
b. Other Adjustments	1,850,008.87
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,216,159.51
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2c, & 3)	6,583,283.06
<b>REVENUES</b>	
5. Cash Received in Current Year	6,172,400.55
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	43,758.96
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	43,758.96
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	6,216,159.51
<b>EXPENDITURES</b>	
10. Donor-Authorized Expenditures	6,162,668.40
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	6,162,668.40
<b>RESTRICTED ENDING BALANCE</b>	
13. Current Year (line 4 minus line 10)	420,614.66

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	41,987,821.93	301	0.00	303	41,987,821.93	305	492,857.41		307	41,494,964.52	309
2000 - Classified Salaries	14,252,567.72	311	0.00	313	14,252,567.72	315	1,846,750.03		317	12,405,817.69	319
3000 - Employee Benefits (Excluding 3800)	15,124,241.42	321	66,323.95	323	15,057,917.47	325	806,312.65		327	14,251,604.82	329
4000 - Books, Supplies Equip Replace. (6500)	5,583,902.15	331	0.00	333	5,583,902.15	335	943,199.80		337	4,640,702.35	339
5000 - Services. . . & 7300 - Indirect Costs	6,968,359.18	341	361,377.10	343	6,606,982.08	345	(56,632.20)		347	6,663,614.28	349
TOTAL					83,489,191.35	365	TOTAL			79,456,703.66	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	34,820,181.40		375
2. Salaries of Instructional Aides Per EC 41011. . . . .	2100	1,983,145.83		380
3. STRS. . . . .	3101 & 3102	2,973,145.34		382
4. PERS. . . . .	3201 & 3202	321,270.92		383
5. OASDI - Regular, Medicare and Alternative. . . . .	3301 & 3302	702,255.22		384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .	3401 & 3402	4,147,127.28		385
7. Unemployment Insurance. . . . .	3501 & 3502	18,515.79		390
8. Workers' Compensation Insurance. . . . .	3601 & 3602	961,945.62		392
9. OPEB, Active Employees (EC 41372). . . . .	3751 & 3752	0.00		
10. Other Benefits (EC 22310). . . . .	3901 & 3902	133,282.96		393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .		46,060,870.36		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .		0.00		
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .		95,259.02		396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .				396
14. TOTAL SALARIES AND BENEFITS. . . . .		45,965,611.34		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. . . . .		57.85%		
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) . . . . .	57.85%
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). . . . .	79,456,703.66
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
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	29,989,516.00		29,989,516.00		1,980,000.00	28,009,516.00	2,035,000.00
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	50,711.00	3,104.00	53,815.00		33,556.00	20,259.00	20,259.00
Other General Long-Term Debt	2,815,906.00	(939,446.00)	1,876,460.00			1,876,460.00	
Net Pension Liability		205,472.00	205,472.00		81,951.00	123,521.00	
Net OPEB Obligation	254,948.00	123,229.00	378,177.00			378,177.00	
Compensated Absences Payable	668,314.00		668,314.00		139,053.80	529,260.20	
Governmental activities long-term liabilities	33,779,395.00	(607,641.00)	33,171,754.00	0.00	2,234,560.80	30,937,193.20	2,055,259.00
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2013-14 Actual</b>			<b>2014-15 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	49,936,542.38		49,936,542.38			51,122,034.40
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	9,038.77		9,038.77			9,274.70
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2013-14</b>			<b>Adjustments to 2014-15</b>		
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>B. CURRENT YEAR GANN ADA</b> (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	<b>2014-15 P2 Report</b>			<b>2015-16 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line A6)	9,274.70		9,274.70	9,227.82		9,227.82
2. Total Charter Schools ADA (Form A, Line C9)	0.00		0.00	0.00		0.00
3. TOTAL CURRENT YEAR P2 ADA (Line B1 plus B2)			9,274.70			9,227.82
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2014-15 Actual</b>			<b>2015-16 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	91,106.80		91,106.80	91,107.00		91,107.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	13,150,199.15		13,150,199.15	13,872,606.00		13,872,606.00
5. Unsecured Roll Taxes (Object 8042)	735,631.00		735,631.00	633,580.00		633,580.00
6. Prior Years' Taxes (Object 8043)	(120,366.56)		(120,366.56)	(56,063.00)		(56,063.00)
7. Supplemental Taxes (Object 8044)	748,821.06		748,821.06	1,193,140.00		1,193,140.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	578,679.32		578,679.32	632,165.00		632,165.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	15,221.23		15,221.23	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	561,627.97		561,627.97	514,924.00		514,924.00
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)	(684,495.00)		(684,495.00)	(686,912.00)		(686,912.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	15,076,424.97	0.00	15,076,424.97	16,194,547.00	0.00	16,194,547.00
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)	15,076,424.97	0.00	15,076,424.97	16,194,547.00	0.00	16,194,547.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
<b>OTHER EXCLUSIONS</b>						
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)			0.00			0.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. LCFF - CY (objects 8011 and 8012)	55,342,973.00		55,342,973.00	63,945,448.00		63,945,448.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	(87,462.03)		(87,462.03)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	55,255,510.97	0.00	55,255,510.97	63,945,448.00	0.00	63,945,448.00
<b>DATA FOR INTEREST CALCULATION</b>						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	88,732,674.71		88,732,674.71	99,584,158.00		99,584,158.00
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	67,090.17		67,090.17	35,000.00		35,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>	<b>2014-15 Actual</b>			<b>2015-16 Budget</b>		
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			49,936,542.38			51,122,034.40
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0261			0.9949
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			51,122,034.40			52,804,214.14
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			15,076,424.97			16,194,547.00
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)			1,112,964.00			1,107,338.40
b. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero)			36,045,609.43			36,609,667.14
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			36,045,609.43			36,609,667.14
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])			38,682.27			18,565.17
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			15,115,107.24			16,213,112.17
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)			36,006,927.16			36,591,101.97
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			15,115,107.24			
b. State Subventions (Line D8)			36,006,927.16			
c. Less: Excluded Appropriations (Line C23)			0.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			51,122,034.40			

[illegible]

**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) 3,549,213.62
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.

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**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) 67,749,093.50

**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) 5.24%

**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. \_\_\_\_\_  
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)	3,815,189.81
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,439,421.87
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,683.90
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
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)	451,594.74
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)	0.00
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)	5,741,890.32
9. Carry-Forward Adjustment (Part IV, Line F)	(318,827.10)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,423,063.22

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	52,917,391.71
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,430,918.34
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,868,530.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,178,397.78
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	434,051.01
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)	4,262.49
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)	8,166,625.41
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)	0.00
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)	361,251.25
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)	3,301,673.09
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)	81,663,101.99

**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) 7.03%

**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/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18) 6.64%

#### 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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>5,741,890.32</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>215,880.32</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(78,368.30)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.59%) 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 (7.59%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.59%) times Part III, Line B18); zero if positive	<u>(318,827.10)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(318,827.10)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>6.64%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-159,413.55) is applied to the current year calculation and the remainder (\$-159,413.55) is deferred to one or more future years:	<u>6.84%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-106,275.70) is applied to the current year calculation and the remainder (\$-212,551.40) is deferred to one or more future years:	<u>6.90%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(318,827.10)</u>

Approved indirect cost rate: 7.59%  
Highest rate used in any program: 7.59%

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	2,305,282.74	99,532.75	4.32%
01	3310	2,248,914.36	119,527.72	5.31%
01	3550	69,128.83	3,456.44	5.00%
01	4035	559,619.89	34,270.11	6.12%
01	4201	24,696.97	1,875.03	7.59%
01	4203	271,704.90	3,269.10	1.20%
01	6010	60,206.10	2,725.54	4.53%
01	6385	68,172.88	4,809.31	7.05%
01	6500	6,793,557.26	190,656.15	2.81%
01	6512	192,571.33	7,114.55	3.69%
01	6690	141.65	9.99	7.05%
01	7220	47,741.21	3,367.93	7.05%
01	7405	723,691.36	45,505.67	6.29%
01	8150	1,735,724.27	131,733.39	7.59%
13	5310	3,246,871.45	184,746.99	5.69%



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
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	4,075.03		219,297.62	223,372.65
2. State Lottery Revenue	8560	1,181,625.35		336,626.14	1,518,251.49
3. Other Local Revenue	8600-8799	117.92		0.00	117.92
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)		1,185,818.30	0.00	555,923.76	1,741,742.06
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	320,301.71			320,301.71
2. Classified Salaries	2000-2999	556,968.87			556,968.87
3. Employee Benefits	3000-3999	304,759.08			304,759.08
4. Books and Supplies	4000-4999	0.00		544,237.49	544,237.49
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 )		1,182,029.66	0.00	544,237.49	1,726,267.15
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	3,788.64	0.00	11,686.27	15,474.91
<b>D. COMMENTS:</b>					

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	90,321,408.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	5,907,838.88
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	549,554.50
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	58,144.46
4. Other Transfers Out	All	9200	7200-7299	93,611.43
5. Interfund Transfers Out	All	9300	7600-7629	1,259,830.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	360,637.10
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,321,777.49
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	199,803.56
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)				82,291,595.26

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)		9,221.08
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,924.29
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	74,164,412.03	8,232.08
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)	74,164,412.03	8,232.08
B. Required effort (Line A.2 times 90%)	66,747,970.83	7,408.87
C. Current year expenditures (Line I.E and Line II.B)	82,291,595.26	8,924.29
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

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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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	1,727,538.34	1,059,618.35	5,368,201.77	4,118,493.89	8,637,747.60	0.00	1,167,317.85
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	370.70	370.70	370.70	370.70	1,032.00		1,655.10
3100 Alternative Schools							
3200 Continuation Schools	9.00	9.00	9.00	9.00	9.00		93.60
3300 Independent Study Centers	5.75	5.75	5.75	5.75	6.00		
3400 Opportunity Schools							
3550 Community Day Schools							
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	12.44	12.44	12.44	12.44	13.00		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	52.30	52.30	52.30	52.30	53.00		233.60
6000 ROC/P	5.51	5.51	5.51	5.51	6.00		
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
<b>Other Funds Description</b>							
- - Adult Education (Fund 11)					15.00		
- - Child Development (Fund 12)							
- - Cafeteria (Funds 13 & 61)					18.00		
<b>C. Total Allocation Factors</b>	455.70	455.70	455.70	455.70	1,152.00	0.00	1,982.30

Unaudited Actuals  
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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						
<b>Instructional Goals</b>										
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	42,529,248.43	18,697,078.71	61,226,327.14	4,274,648.06		65,500,975.20			
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00			
3200	Continuation Schools	864,170.15	365,007.24	1,229,177.39	85,817.67		1,314,995.06			
3300	Independent Study Centers	220,681.69	199,859.12	420,540.81	29,360.96		449,901.77			
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00			
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Vocational Education	47,405.99	0.00	47,405.99	3,309.75		50,715.74			
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	1,704,762.56	432,534.31	2,137,296.87	149,219.99		2,286,516.86			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	10,321,466.99	1,943,607.98	12,265,074.97	856,312.66		13,121,387.63			
6000	Regional Occupational Ctr/Prg (ROC/P)	413,828.02	193,394.95	607,222.97	42,394.58		649,617.55			
<b>Other Goals</b>										
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00			
7150	Nonagency - Other	360,637.10	0.00	360,637.10	25,178.66	385,815.76				
8100	Community Services	0.00	0.00	0.00	0.00	0.00				
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00				
<b>Other Costs</b>										
----	Food Services					0.00	0.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					398,865.28	398,865.28			
----	Other Outgo					5,848,869.41	5,848,869.41			
<b>Other Funds</b>										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						247,435.48	247,435.48	273,079.05	520,514.53
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(206,766.73)	(206,766.73)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	56,462,200.93	22,078,917.79	78,541,118.72	5,532,554.65	6,247,734.69	90,321,408.06			

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
<b>Instructional Goals</b>													
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	41,331,891.05	0.00	77.00	0.00	18,882.60	0.00	1,178,397.78			0.00	0.00	42,529,248.43
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	863,498.29	0.00	282.70	389.16	0.00	0.00	0.00			0.00	0.00	864,170.15
3300	Independent Study Centers	183,112.95	0.00	0.00	37,568.74	0.00	0.00	0.00			0.00	0.00	220,681.69
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	47,405.99	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	47,405.99
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	1,704,762.56	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	1,704,762.56
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	8,495,549.02	229,249.25	0.00	12,818.15	781,988.16	801,862.41	0.00			0.00	0.00	10,321,466.99
6000	ROC/P	406,079.78	7,748.24	0.00	0.00	0.00	0.00	0.00			0.00	0.00	413,828.02
<b>Other Goals</b>													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	360,637.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	360,637.10
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
<b>Total Direct Charged Costs</b>		53,392,936.74	236,997.49	359.70	50,776.05	800,870.76	801,862.41	1,178,397.78	0.00	0.00	0.00	0.00	56,462,200.93

\* 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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	9,984,457.03	7,737,982.23	974,639.45	18,697,078.71
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	242,406.57	67,482.40	55,118.27	365,007.24
3300	Independent Study Centers	154,870.85	44,988.27	0.00	199,859.12
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
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	335,059.73	97,474.58	0.00	432,534.31
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,408,651.48	397,396.37	137,560.13	1,943,607.98
6000	ROC/P	148,406.68	44,988.27	0.00	193,394.95
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
<b>Other Funds</b>					
--	Adult Education (Fund 11)		112,470.67		112,470.67
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		134,964.81		134,964.81
<b>Total Allocated Support Costs</b>		12,273,852.34	8,637,747.60	1,167,317.85	22,078,917.79



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

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	434,051.01
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	35,683.90
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,815,189.81
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,454,396.66
5	Total Central Administration Costs in General Fund and Charter Schools Funds	5,739,321.38
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	56,462,200.93
2	Total Allocated Costs (from Form PCR, Column 2, Total)	22,078,917.79
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	78,541,118.72
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	361,251.25
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,302,659.15
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	3,663,910.40
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		82,205,029.12
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		6.98%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			398,865.28		398,865.28
Other Outgo (Objects 1000-7999)				5,848,869.41	5,848,869.41
<b>Total Other Costs</b>	0.00	0.00	398,865.28	5,848,869.41	6,247,734.69

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(8,971.66)	0.00	(206,766.73)				
Other Sources/Uses Detail					200,000.00	1,259,830.00		
Fund Reconciliation							340,740.36	17,903.93
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	12,219.44	0.00	22,019.74	0.00				
Other Sources/Uses Detail					250,000.00	200,000.00		
Fund Reconciliation							0.00	152,580.33
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	0.00	(3,247.78)	184,746.99	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							17,903.93	184,955.15
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					509,830.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	3,204.88
TOTALS	12,219.44	(12,219.44)	206,766.73	(206,766.73)	1,459,830.00	1,459,830.00	358,644.29	358,644.29

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
	<b>UNDUPLICATED PUPIL COUNT</b>									982
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	16,274.55	0.00	0.00	0.00	0.00	727,578.30	4,335,625.13		5,079,477.98
2000-2999	Classified Salaries	4,891.60	0.00	0.00	0.00	0.00	1,134,094.08	1,132,698.51		2,271,684.19
3000-3999	Employee Benefits	3,078.84	0.00	0.00	0.00	0.00	625,307.81	1,485,324.48		2,113,711.13
4000-4999	Books and Supplies	7,045.72	0.00	0.00	0.00	0.00	131,622.68	379,134.33		517,802.73
5000-5999	Services and Other Operating Expenditures	3,919.77	0.00	0.00	0.00	0.00	45,252.41	289,618.78		338,790.96
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	28,969.52	0.00		28,969.52
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	35,210.48	0.00	0.00	0.00	0.00	2,692,824.80	7,622,401.23	0.00	10,350,436.51
7310	Transfers of Indirect Costs	317,298.42	0.00	0.00	0.00	0.00	0.00	0.00		317,298.42
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	1,943,608.01								1,943,608.01
	Total Indirect Costs and PCR Allocations	2,260,906.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,260,906.43
	TOTAL COSTS	2,296,116.91	0.00	0.00	0.00	0.00	2,692,824.80	7,622,401.23	0.00	12,611,342.94
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,075.39	0.00	0.00	0.00	0.00	506,104.01	1,103,097.02		1,611,276.42
3000-3999	Employee Benefits	387.64	0.00	0.00	0.00	0.00	214,405.00	423,129.41		637,922.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	2,463.03	0.00	0.00	0.00	0.00	720,509.01	1,526,226.43	0.00	2,249,198.47
7310	Transfers of Indirect Costs	119,527.72	0.00	0.00	0.00	0.00	0.00	0.00		119,527.72
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	119,527.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,527.72
	TOTAL BEFORE OBJECT 8980	121,990.75	0.00	0.00	0.00	0.00	720,509.01	1,526,226.43	0.00	2,368,726.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									623,299.08
	TOTAL COSTS									1,745,427.11

		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	
Object Code	Description										
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)											
1000-1999	Certificated Salaries	16,274.55	0.00	0.00	0.00	0.00	727,578.30	4,335,625.13		5,079,477.98	
2000-2999	Classified Salaries	2,816.21	0.00	0.00	0.00	0.00	627,990.07	29,601.49		660,407.77	
3000-3999	Employee Benefits	2,691.20	0.00	0.00	0.00	0.00	410,902.81	1,062,195.07		1,475,789.08	
4000-4999	Books and Supplies	7,045.72	0.00	0.00	0.00	0.00	131,622.68	379,134.33		517,802.73	
5000-5999	Services and Other Operating Expenditures	3,919.77	0.00	0.00	0.00	0.00	45,252.41	289,618.78		338,790.96	
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	28,969.52	0.00		28,969.52	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	32,747.45	0.00	0.00	0.00	0.00	1,972,315.79	6,096,174.80	0.00	8,101,238.04	
7310	Transfers of Indirect Costs	197,770.70	0.00	0.00	0.00	0.00	0.00	0.00		197,770.70	
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	1,943,608.01								1,943,608.01	
	Total Indirect Costs and PCR Allocations	2,141,378.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,141,378.71	
	TOTAL BEFORE OBJECT 8980	2,174,126.16	0.00	0.00	0.00	0.00	1,972,315.79	6,096,174.80	0.00	10,242,616.75	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										623,299.08
	TOTAL COSTS										10,865,915.83
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	579,089.35	212.80		579,302.15	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	222,858.56	36.50		222,895.06	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
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	0.00	0.00	0.00	0.00	0.00	801,947.91	249.30	0.00	802,197.21	
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	0.00	0.00	0.00	0.00	0.00	801,947.91	249.30	0.00	802,197.21	
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										623,299.08
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)										5,680,229.75
	TOTAL COSTS										7,105,726.04

\* 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	9,445,363.57	6,179,652.15
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)	9,445,363.57	6,179,652.15
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheet	959.00	
2. Enter any adjustments not included in Line C1 (explain below)		
_____		
_____		
_____		
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	959.00	

SELPA: (??)

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: (??)

**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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (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)	0.00 (b)	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

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

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).

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

SELPA: (??)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (LE-CY Worksheet)	Actual Expenditures FY 2013-14 (LE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	12,611,342.94		
2. Less: Expenditures paid from federal sources	1,745,427.11		
3. Expenditures paid from state and local sources	10,865,915.83	9,445,363.57	
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	10,865,915.83	9,445,363.57	1,420,552.26
4. Special education unduplicated pupil count	982	959	
5. Per capita state and local expenditures (A3/A4)	11,065.09	9,849.18	1,215.91

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:** (??)

**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	7,105,726.04	6,179,652.15	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>7,105,726.04</u>	<u>6,179,652.15</u>	<u>926,073.89</u>
b. Per capita local expenditures (B1a/A4)	<u>7,235.97</u>	<u>6,443.85</u>	<u>792.12</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.**

Margarita Reyes  
Contact Name

(805) 742-3191  
Telephone Number

Director of Fiscal Services  
Title

reyes.magarita@lusd.org  
E-mail Address

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations		0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0

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

SELPA:   (??)  

(Enter from LEAs' Report SEMA, 2014-15 Actual vs. 2013-14 Actual Comparison, 2013-14 Expenditures by LEA (LE-PY) worksheets)	Adjustments*	TOTAL
<b>A. Total 2013-14 State and Local Expenditures (LE-PY, Column A)</b>		
1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets		0.00
2. Audit adjustments of 2013-14 special education expenditures not included in Line 1		0.00
3. Restatements of 2014-15 special education beginning fund balances not included in Line 1		0.00
4. Other adjustments not included in Line 1		0.00
5. 2013-14 State and Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines A1 through A4)	0.00	0.00
<b>B. Total 2013-14 Local Expenditures (LE-PY, Column B)</b>		
1. Total Costs amounts from the 2013-14 Report SEMA, 2013-14 Expenditures by LEA (LE-CY) worksheets		0.00
2. Audit adjustments of 2013-14 special education expenditures not included in Line 1		0.00
3. Restatements of 2014-15 special education beginning fund balances not included in Line 1		0.00
4. Other adjustments not included in Line 1		0.00
5. 2013-14 Local Expenditures, Adjusted for 2014-15 MOE Calculation (Sum lines B1 through B4)	0.00	0.00
<b>C. Unduplicated Pupil Count</b>		
1. Amount reported in 2013-14 Report SEMA, LE-CY		0
2. Adjustments not included in Line C1		0
3. 2013-14 Unduplicated Pupil Count, Adjusted for 2014-15 MOE Calculation (Line C1 plus Line C2)	0	0

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

SELPA: (??)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2014-15 Expenditures by SELPA (SE-CY) and the 2013-14 Expenditures by SELPA (SE-PY), to the CDE.

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

A method must be selected!

☐

Combined state and local expenditures

☐

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your SELPA 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>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: (??)

**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].

	State and Local	Local Only
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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (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)	0.00 (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: (??)

**SECTION 3**

	Column A	Column B	Column C
	Actual Expenditures FY 2014-15 (SE-CY Worksheet)	Actual Expenditures FY 2013-14 (SE-PY Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	0.00		
2. Less: Expenditures paid from federal sources	0.00		
3. Expenditures paid from state and local sources	0.00	0.00	
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	0.00	0.00	0.00
4. Special education unduplicated pupil count	0	0	
5. Per capita state and local expenditures (A3/A4)	0.00	0.00	0.00

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: (??)

**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	0.00	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	0.00	0.00
b. Per capita local expenditures (B1a/A4)	0.00	0.00	0.00

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 SELPA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.**

\_\_\_\_\_  
Contact Name

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Title

\_\_\_\_\_  
E-mail Address

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
	<b>UNDUPLICATED PUPIL COUNT</b>									982
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	11,478.00	0.00	0.00	0.00	0.00	785,646.69	4,411,377.18		5,208,501.87
2000-2999	Classified Salaries	4,584.00	0.00	0.00	0.00	0.00	1,305,581.08	1,350,329.54		2,660,494.62
3000-3999	Employee Benefits	2,514.00	0.00	0.00	0.00	0.00	715,320.29	1,764,920.36		2,482,754.65
4000-4999	Books and Supplies	5,276.00	0.00	0.00	0.00	0.00	103,847.00	204,510.00		313,633.00
5000-5999	Services and Other Operating Expenditures	30,887.00	0.00	0.00	0.00	0.00	35,599.00	269,322.00		335,808.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	12,179.00	0.00	0.00	0.00	0.00	0.00	0.00		12,179.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	66,918.00	0.00	0.00	0.00	0.00	2,945,994.06	8,000,459.08	0.00	11,013,371.14
7310	Transfers of Indirect Costs	393,165.00	0.00	0.00	0.00	0.00	0.00	0.00		393,165.00
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	393,165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	393,165.00
	TOTAL COSTS	460,083.00	0.00	0.00	0.00	0.00	2,945,994.06	8,000,459.08	0.00	11,406,536.14
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	11,478.00	0.00	0.00	0.00	0.00	785,646.69	4,411,377.18		5,208,501.87
2000-2999	Classified Salaries	1,834.00	0.00	0.00	0.00	0.00	721,116.86	145,065.07		868,015.93
3000-3999	Employee Benefits	1,906.00	0.00	0.00	0.00	0.00	467,841.20	1,275,699.14		1,745,446.34
4000-4999	Books and Supplies	5,276.00	0.00	0.00	0.00	0.00	103,847.00	204,510.00		313,633.00
5000-5999	Services and Other Operating Expenditures	30,887.00	0.00	0.00	0.00	0.00	35,599.00	269,322.00		335,808.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	12,179.00	0.00	0.00	0.00	0.00	0.00	0.00		12,179.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	63,560.00	0.00	0.00	0.00	0.00	2,114,050.75	6,305,973.39	0.00	8,483,584.14
7310	Transfers of Indirect Costs	301,276.00	0.00	0.00	0.00	0.00	0.00	0.00		301,276.00
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	301,276.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301,276.00
	TOTAL BEFORE OBJECT 8980	364,836.00	0.00	0.00	0.00	0.00	2,114,050.75	6,305,973.39	0.00	8,784,860.14
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									897,313.00
	TOTAL COSTS									9,682,173.14

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
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	677,446.82	212.14		677,658.96
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	265,496.18	0.00		265,496.18
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00		2,500.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	945,443.00	212.14	0.00	945,655.14
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	0.00	0.00	0.00	0.00	0.00	945,443.00	212.14	0.00	945,655.14
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									897,313.00
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)									6,655,587.00
	TOTAL COSTS									8,498,555.14

\* 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
	<b>UNDUPLICATED PUPIL COUNT</b>									982
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	16,274.55	0.00	0.00	0.00	0.00	727,578.30	4,335,625.13		5,079,477.98
2000-2999	Classified Salaries	4,891.60	0.00	0.00	0.00	0.00	1,134,094.08	1,132,698.51		2,271,684.19
3000-3999	Employee Benefits	3,078.84	0.00	0.00	0.00	0.00	625,307.81	1,485,324.48		2,113,711.13
4000-4999	Books and Supplies	7,045.72	0.00	0.00	0.00	0.00	131,622.68	379,134.33		517,802.73
5000-5999	Services and Other Operating Expenditures	3,919.77	0.00	0.00	0.00	0.00	45,252.41	289,618.78		338,790.96
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	28,969.52	0.00		28,969.52
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	35,210.48	0.00	0.00	0.00	0.00	2,692,824.80	7,622,401.23	0.00	10,350,436.51
7310	Transfers of Indirect Costs	317,298.42	0.00	0.00	0.00	0.00	0.00	0.00		317,298.42
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)	1,943,608.01								1,943,608.01
	Total Indirect Costs	317,298.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	317,298.42
	TOTAL COSTS	352,508.90	0.00	0.00	0.00	0.00	2,692,824.80	7,622,401.23	0.00	10,667,734.93
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	2,075.39	0.00	0.00	0.00	0.00	506,104.01	1,103,097.02		1,611,276.42
3000-3999	Employee Benefits	387.64	0.00	0.00	0.00	0.00	214,405.00	423,129.41		637,922.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	2,463.03	0.00	0.00	0.00	0.00	720,509.01	1,526,226.43	0.00	2,249,198.47
7310	Transfers of Indirect Costs	119,527.72	0.00	0.00	0.00	0.00	0.00	0.00		119,527.72
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	119,527.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	119,527.72
	TOTAL BEFORE OBJECT 8980	121,990.75	0.00	0.00	0.00	0.00	720,509.01	1,526,226.43	0.00	2,368,726.19
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									623,299.08
	TOTAL COSTS									1,745,427.11

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
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	16,274.55	0.00	0.00	0.00	0.00	727,578.30	4,335,625.13		5,079,477.98
2000-2999	Classified Salaries	2,816.21	0.00	0.00	0.00	0.00	627,990.07	29,601.49		660,407.77
3000-3999	Employee Benefits	2,691.20	0.00	0.00	0.00	0.00	410,902.81	1,062,195.07		1,475,789.08
4000-4999	Books and Supplies	7,045.72	0.00	0.00	0.00	0.00	131,622.68	379,134.33		517,802.73
5000-5999	Services and Other Operating Expenditures	3,919.77	0.00	0.00	0.00	0.00	45,252.41	289,618.78		338,790.96
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	28,969.52	0.00		28,969.52
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	32,747.45	0.00	0.00	0.00	0.00	1,972,315.79	6,096,174.80	0.00	8,101,238.04
7310	Transfers of Indirect Costs	197,770.70	0.00	0.00	0.00	0.00	0.00	0.00		197,770.70
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)	1,943,608.01								1,943,608.01
	Total Indirect Costs	197,770.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	197,770.70
	TOTAL BEFORE OBJECT 8980	230,518.15	0.00	0.00	0.00	0.00	1,972,315.79	6,096,174.80	0.00	8,299,008.74
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									623,299.08
	TOTAL COSTS									8,922,307.82
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	579,089.35	212.80		579,302.15
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	222,858.56	36.50		222,895.06
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	801,947.91	249.30	0.00	802,197.21
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	0.00	0.00	0.00	0.00	0.00	801,947.91	249.30	0.00	802,197.21
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									623,299.08
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)									5,680,229.75
	TOTAL COSTS									7,105,726.04

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

SELPA: (??)

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:

	State and Local	Local Only
Total exempt reductions	0.00	0.00





SELPA: (??)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (LB-B Worksheet)	Actual Expenditures FY 2014-15 (LE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	11,406,536.14		
2. Less: Expenditures paid from federal sources	1,724,363.00		
3. Expenditures paid from state and local sources	9,682,173.14	8,922,307.82	
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	9,682,173.14	8,922,307.82	759,865.32
4. Special education unduplicated pupil count	982	982	
5. Per capita state and local expenditures (A3/A4)	9,859.65	9,085.85	773.80

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: (??)

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2015-16</b>	<b>Actual FY 2014-15</b>	<b>Difference</b>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	8,498,555.14	7,105,726.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	8,498,555.14	7,105,726.04	1,392,829.10
b. Per capita local expenditures (B1a/A4)	8,654.33	7,235.97	1,418.36

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.**

Margarita Reyes  
Contact Name

(805) 742-3191  
Telephone Number

Director of Fiscal Services  
Title

reyes.margarita@lusd.org  
E-mail Address

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
<b>BUDGET - State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>BUDGET - Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0

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

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations (non-add)		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL COSTS	0.00	0.00
<b>EXPENDITURES - Paid from State and Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
PCRA	Program Cost Report Allocations (non-add)		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources		0.00
	TOTAL COSTS	0.00	0.00

SELPA: (??)

Object Code	Description	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>			
1000-1999	Certificated Salaries		0.00
2000-2999	Classified Salaries		0.00
3000-3999	Employee Benefits		0.00
4000-4999	Books and Supplies		0.00
5000-5999	Services and Other Operating Expenditures		0.00
6000-6999	Capital Outlay		0.00
7130	State Special Schools		0.00
7430-7439	Debt Service		0.00
	Total Direct Costs	0.00	0.00
7310	Transfers of Indirect Costs		0.00
7350	Transfers of Indirect Costs - Interfund		0.00
	Total Indirect Costs	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)		0.00
8980	Contributions from Unrestricted Revenues to State Resources		0.00
	TOTAL COSTS	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>			0

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

SELPA: (??) \_\_\_\_\_

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2015-16 Budget by SELPA (SE-B) and the 2014-15 Expenditures by SELPA (SE-B), to the CDE.

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

A method must be selected!

☐

Combined state and local expenditures

☐

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your SELPA 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>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** (??)

**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)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (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)	0.00 (b)	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

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

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).

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



SELPA: (??)

**SECTION 3**

	Column A	Column B	Column C
	Budgeted Amounts FY 2015-16 (SB-B Worksheet)	Actual Expenditures FY 2014-15 (SE-B Worksheet)	Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	0.00		
2. Less: Expenditures paid from federal sources	0.00		
3. Expenditures paid from state and local sources	0.00	0.00	
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	0.00	0.00	0.00
4. Special education unduplicated pupil count	0	0	
5. Per capita state and local expenditures (A3/A4)	0.00	0.00	0.00

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:**      (??) \_\_\_\_\_

**B. LOCAL EXPENDITURES ONLY METHOD**

	<b>Budget FY 2015-16</b>	<b>Actual FY 2014-15</b>	<b>Difference</b>
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	0.00	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	0.00	0.00	0.00
b. Per capita local expenditures (B1a/A4)	0.00	0.00	0.00

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.**

\_\_\_\_\_  
Contact Name

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Title

\_\_\_\_\_  
E-mail Address

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Unaudited Actuals  
2015-16 Budget  
Technical Review Checks

Lompoc Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.

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Unaudited Actuals  
2014-15 Unaudited Actuals  
Technical Review Checks

Lompoc Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## IMPORT CHECKS

## GENERAL LEDGER CHECKS

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS

Checks Completed.