

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 01, 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:

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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)	62.11%
	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	\$59,246,606.73
	Appropriations Subject to Limit	\$59,246,606.73
	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.	3.02%
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	

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) LCFF Sources		8010-8099	74,811,838.55	0.00	74,811,838.55	82,735,664.00	0.00	82,735,664.00	10.6%
2) Federal Revenue		8100-8299	18,021.00	3,224,003.74	3,242,024.74	0.00	3,109,742.00	3,109,742.00	-4.1%
3) Other State Revenue		8300-8599	2,563,933.88	5,946,720.03	8,510,653.91	1,789,492.00	6,526,304.00	8,315,796.00	-2.3%
4) Other Local Revenue		8600-8799	9,082,075.87	2,702,747.59	11,784,823.46	7,502,224.00	1,012,971.00	8,515,195.00	-27.7%
5) TOTAL REVENUES			86,475,869.30	11,873,471.36	98,349,340.66	92,027,380.00	10,649,017.00	102,676,397.00	4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	37,838,581.23	9,462,955.04	47,301,536.27	39,988,699.36	8,185,592.08	48,174,291.44	1.8%
2) Classified Salaries		2000-2999	10,402,549.30	6,937,744.75	17,340,294.05	10,484,260.12	7,083,766.40	17,568,026.52	1.3%
3) Employee Benefits		3000-3999	12,700,079.24	5,217,783.83	17,917,863.07	14,498,855.53	5,158,657.80	19,657,513.33	9.7%
4) Books and Supplies		4000-4999	1,965,583.40	3,566,051.00	5,531,634.40	1,745,149.00	947,540.00	2,692,689.00	-51.3%
5) Services and Other Operating Expenditures		5000-5999	6,295,723.17	4,095,470.15	10,391,193.32	6,512,933.00	4,337,843.00	10,850,776.00	4.4%
6) Capital Outlay		6000-6999	185,954.32	6,350.00	192,304.32	205,000.00	0.00	205,000.00	6.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	75,270.67	580,430.29	655,700.96	51,068.00	575,348.00	626,416.00	-4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(795,140.95)	737,520.64	(57,620.31)	(404,785.00)	345,285.00	(59,500.00)	3.3%
9) TOTAL EXPENDITURES			68,688,600.38	30,604,305.70	99,272,906.08	73,081,180.01	26,634,032.28	99,715,212.29	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			17,807,268.92	(18,730,834.34)	(923,565.42)	18,946,199.99	(15,985,015.28)	2,961,184.71	-420.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	425,000.00	425,000.00	0.00	500,000.00	500,000.00	17.6%
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	(17,328,112.64)	17,328,112.64	0.00	(16,985,017.00)	16,985,017.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(17,328,112.64)	16,903,112.64	(425,000.00)	(16,985,017.00)	16,485,017.00	(500,000.00)	17.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			479,156.28	(1,827,721.70)	(1,348,565.42)	1,961,182.99	500,001.72	2,461,184.71	-282.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	15,051,787.57	4,625,333.58	19,677,121.15	15,530,943.85	2,797,611.88	18,328,555.73	-6.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			15,051,787.57	4,625,333.58	19,677,121.15	15,530,943.85	2,797,611.88	18,328,555.73	-6.9%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,051,787.57	4,625,333.58	19,677,121.15	15,530,943.85	2,797,611.88	18,328,555.73	-6.9%
2) Ending Balance, June 30 (E + F1e)			15,530,943.85	2,797,611.88	18,328,555.73	17,492,126.84	3,297,613.60	20,789,740.44	13.4%
Components of Ending Fund Balance									
a) Nonspendable		9711	26,600.00	0.00	26,600.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	136,530.87	0.00	136,530.87	0.00	0.00	0.00	-100.0%
Stores		9713	11,727.00	0.00	11,727.00	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	2,797,611.88	2,797,611.88	0.00	3,297,613.82	3,297,613.82	17.9%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements									
Other Commitments		9760	6,999,769.04	0.00	6,999,769.04	5,659,070.00	0.00	5,659,070.00	-19.2%
Early Retirement Incentive	0000	9760	460,000.00		460,000.00				
School Site Carryover	0000	9760	309,677.04		309,677.04				
Categorical Carryover	0000	9760	161,092.00		161,092.00				
Unfunded STRS/PERS Increase	0000	9760	6,069,000.00		6,069,000.00				
Early Retirement Incentive	0000	9760				345,000.00		345,000.00	
Unfunded STRS/PERS increase	0000	9760				5,166,000.00		5,166,000.00	
Categorical Carryover	0000	9760				148,070.00		148,070.00	
d) Assigned									
Other Assignments		9780	742,285.90	0.00	742,285.90	0.00	0.00	0.00	-100.0%
Classified Vacation Accrual	0000	9780	742,285.90		742,285.90				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	2,990,937.00	0.00	2,990,937.00	3,006,456.00	0.00	3,006,456.00	0.5%
Unassigned/Unappropriated Amount		9790	4,623,094.04	0.00	4,623,094.04	8,826,600.84	(0.22)	8,826,600.62	90.9%

Description	Resource Codes	Object Codes	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)
G. ASSETS								
1) Cash		9110	22,853,057.85	2,512,709.79	25,365,767.64			
a) in County Treasury		9111	0.00	0.00	0.00			
1) Fair Value Adjustment to Cash in County Treasury		9120	(9,060.31)	0.00	(9,060.31)			
b) in Banks		9130	26,600.00	0.00	26,600.00			
c) in Revolving Fund		9135	0.00	0.00	0.00			
d) with Fiscal Agent		9140	0.00	0.00	0.00			
e) collections awaiting deposit		9150	0.00	0.00	0.00			
2) Investments		9200	1,458,839.24	2,893,436.54	4,352,275.78			
3) Accounts Receivable		9290	0.00	0.00	0.00			
4) Due from Grantor Government		9310	0.00	0.00	0.00			
5) Due from Other Funds		9320	136,530.87	0.00	136,530.87			
6) Stores		9330	11,727.00	0.00	11,727.00			
7) Prepaid Expenditures		9340	0.00	0.00	0.00			
8) Other Current Assets								
9) TOTAL ASSETS			24,477,694.65	5,406,146.33	29,883,840.98			
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	7,824,456.27	2,490,101.12	10,314,557.39			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	0.00	0.00	0.00			
4) Current Loans		9640	0.00	0.00	0.00			
5) Unearned Revenue		9650	1,122,294.53	118,433.33	1,240,727.86			
6) TOTAL LIABILITIES			8,946,750.80	2,608,534.45	11,555,285.25			
J. DEFERRED INFLOWS OF RESOURCES								
1) Deferred Inflows of Resources		9690	0.00	0.00	0.00			
2) TOTAL DEFERRED INFLOWS			0.00	0.00	0.00			
K. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			15,530,943.85	2,797,611.88	18,328,555.73			

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F	
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LCFF SOURCES										
Principal Apportionment State Aid - Current Year		8011	18,379,462.00		0.00	18,379,462.00	35,284,448.00	0.00	35,284,448.00	92.0%
Education Protection Account State Aid - Current Year		8012	15,251,039.00		0.00	15,251,039.00	12,775,227.00	0.00	12,775,227.00	-16.2%
State Aid - Prior Years		8019	94,764.00		0.00	94,764.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	287,188.76		0.00	287,188.76	0.00	0.00	0.00	-100.0%
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	36,859,464.79		0.00	36,859,464.79	31,000,000.00	0.00	31,000,000.00	-15.9%
Unsecured Roll Taxes		8042	1,437,506.01		0.00	1,437,506.01	1,400,000.00	0.00	1,400,000.00	-2.6%
Prior Years' Taxes		8043	684,698.40		0.00	684,698.40	2,275,989.00	0.00	2,275,989.00	232.4%
Supplemental Taxes		8044	352,936.35		0.00	352,936.35	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	674,405.34		0.00	674,405.34	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	734,161.50		0.00	734,161.50	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	56,212.40		0.00	56,212.40	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			74,811,838.55		0.00	74,811,838.55	82,735,664.00	0.00	82,735,664.00	10.6%
LCFF Transfers										
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00			0.00	0.00		0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00		0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	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)	
TOTAL LCFF SOURCES			74,811,838.55	0.00	74,811,838.55	82,735,664.00	0.00	82,735,664.00	10.6%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,832,096.00	1,832,096.00	0.00	1,841,342.00	1,841,342.00	0.5%
Special Education Discretionary Grants		8182	0.00	112,848.00	112,848.00	0.00	112,848.00	112,848.00	0.0%
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		733,492.39	733,492.39		689,541.00	689,541.00	-6.0%
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		195,549.31	195,549.31		188,894.00	188,894.00	-3.4%
NCLB: Title III, Immigrant Education Program	4201	8290		6,531.88	6,531.88		5,773.00	5,773.00	-11.6%

California Dept of Education
SACS Financial Reporting Software - 2015.2.0
File: fund-a (Rev 06/24/2015)

			2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		9,397.53	9,397.53		0.00	0.00	-100.0%
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	21,738.44	427,153.07	448,891.51	0.00	395,564.00	395,564.00	-11.9%
TOTAL, OTHER STATE REVENUE			2,563,933.88	5,946,720.03	8,510,653.91	1,789,492.00	6,526,304.00	8,315,796.00	-2.3%

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)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	2,329,996.23	0.00	2,329,996.23	2,323,384.00	0.00	2,323,384.00	-0.3%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to LCFF Deduction		8625	0.00	402,006.29	402,006.29	0.00	200,000.00	200,000.00	-50.2%
Penalties and Interest from									
Delinquent Non-LCFF									
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals									
Interest		8650	2,224,934.26	0.00	2,224,934.26	1,972,800.00	0.00	1,972,800.00	-11.3%
		8660	149,065.17	0.00	149,065.17	120,000.00	0.00	120,000.00	-19.5%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	168,350.00	0.00	168,350.00	163,540.00	0.00	163,540.00	-2.9%
Transportation Fees From Individuals		8675	263,275.95	0.00	263,275.95	222,000.00	0.00	222,000.00	-15.7%
Interagency Services		8677	0.00	1,545,444.93	1,545,444.93	0.00	114,971.00	114,971.00	-92.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-LCFF									
(50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
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	3,946,454.26	755,296.37	4,701,750.63	2,700,500.00	698,000.00	3,398,500.00	-27.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00		0.00	0.00	0.0%
From County Offices	All Other	8792	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	0.0%
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			9,082,075.87	2,702,747.59	11,784,823.46	7,502,224.00	1,012,971.00	8,515,195.00	-27.7%
TOTAL, REVENUES			86,475,869.30	11,873,471.36	98,349,340.66	92,027,380.00	10,649,017.00	102,676,397.00	4.4%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	32,985,723.18	7,149,046.92	40,134,770.10	34,881,100.49	6,150,296.16	41,031,396.65	2.2%
Certificated Pupil Support Salaries		1200	1,695,992.46	1,696,087.92	3,392,080.38	1,707,036.79	1,557,950.79	3,264,987.58	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,114,805.39	401,219.42	3,516,024.81	3,361,889.08	397,159.13	3,759,048.21	6.9%
Other Certificated Salaries		1900	42,060.20	216,600.78	258,660.98	38,673.00	80,186.00	118,859.00	-54.0%
TOTAL, CERTIFICATED SALARIES			37,838,581.23	9,462,955.04	47,301,536.27	39,988,699.36	8,185,592.08	48,174,291.44	1.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	715,789.85	4,898,559.05	5,614,348.90	921,615.00	4,845,301.00	5,766,916.00	2.7%
Classified Support Salaries		2200	3,007,953.43	1,399,808.79	4,407,762.22	2,872,754.91	1,607,000.96	4,479,755.87	1.6%
Classified Supervisors' and Administrators' Salaries		2300	947,968.43	0.00	947,968.43	967,200.50	0.00	967,200.50	2.0%
Clerical, Technical and Office Salaries		2400	3,490,323.62	202,300.68	3,692,624.30	3,582,468.48	205,661.04	3,788,129.52	2.6%
Other Classified Salaries		2900	2,240,513.97	437,076.23	2,677,590.20	2,140,221.23	425,803.40	2,566,024.63	-4.2%
TOTAL, CLASSIFIED SALARIES			10,402,549.30	6,937,744.75	17,340,294.05	10,484,260.12	7,083,766.40	17,568,026.52	1.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,311,704.04	774,914.75	4,086,618.79	4,378,421.30	836,392.10	5,214,813.40	27.6%
PERS		3201-3202	1,071,449.68	805,131.70	1,876,581.38	1,142,543.87	814,770.48	1,957,314.35	4.3%
OASDI/Medicare/Alternative		3301-3302	1,321,480.97	644,744.06	1,966,225.03	1,310,441.00	649,481.00	1,959,922.00	-0.3%
Health and Welfare Benefits		3401-3402	5,501,283.19	2,470,598.72	7,971,881.91	5,576,895.02	2,376,042.90	7,952,937.92	-0.2%
Unemployment Insurance		3501-3502	23,512.29	7,630.36	31,142.65	22,990.00	7,316.12	30,306.12	-2.7%
Workers' Compensation		3601-3602	744,654.13	385,675.60	1,130,329.73	1,261,226.34	348,670.20	1,609,896.54	42.4%
OPEB, Allocated		3701-3702	292,734.60	0.00	292,734.60	311,349.00	0.00	311,349.00	6.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	433,260.34	129,088.64	562,348.98	494,989.00	125,985.00	620,974.00	10.4%
TOTAL, EMPLOYEE BENEFITS			12,700,079.24	5,217,783.83	17,917,863.07	14,498,855.53	5,158,657.80	19,657,513.33	9.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,843,100.18	1,843,100.18	0.00	333,000.00	333,000.00	-81.9%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,506,353.82	1,680,402.23	3,186,756.05	1,386,923.00	582,064.00	1,968,987.00	-38.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

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	459,229.58	42,548.59	501,778.17	358,226.00	32,476.00	390,702.00	-22.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,965,583.40	3,566,051.00	5,531,634.40	1,745,149.00	947,540.00	2,692,689.00	-51.3%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	1,280,460.25	1,280,460.25	865,000.00	1,425,000.00	2,290,000.00	78.8%
Travel and Conferences		5200	278,462.04	161,836.31	440,298.35	239,625.00	80,541.00	320,166.00	-27.3%
Dues and Memberships		5300	47,463.11	3,637.56	51,100.67	63,300.00	4,960.00	68,260.00	33.6%
Insurance		5400 - 5450	567,535.00	0.00	567,535.00	570,000.00	0.00	570,000.00	0.4%
Operations and Housekeeping Services		5500	2,226,247.28	0.00	2,226,247.28	2,134,423.00	0.00	2,134,423.00	-4.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	124,488.50	191,582.00	316,070.50	93,065.00	255,676.00	348,741.00	10.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(26,809.41)	0.00	(26,809.41)	(21,000.00)	0.00	(21,000.00)	-21.7%
Professional/Consulting Services and Operating Expenditures		5800	2,972,413.17	2,446,779.03	5,419,192.20	2,405,227.00	2,586,238.00	4,971,465.00	-8.3%
Communications		5900	105,923.48	11,175.00	117,098.48	163,293.00	5,428.00	168,721.00	44.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,295,723.17	4,095,470.15	10,391,193.32	6,512,933.00	4,337,843.00	10,850,776.00	4.4%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	6,350.00	6,350.00	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	185,954.32	0.00	185,954.32	205,000.00	0.00	205,000.00	10.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			185,954.32	6,350.00	192,304.32	205,000.00	0.00	205,000.00	6.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	131,304.50	131,304.50	0.00	381,919.00	381,919.00	190.9%
Payments to County Offices		7142	75,270.67	317,853.47	393,124.14	51,088.00	169,660.00	220,728.00	-43.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

			2014-15 Unaudited Actuals			2015-16 Budget			% Diff Column C & F
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	131,272.32	131,272.32	0.00	23,769.00	23,769.00	-81.9%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			75,270.67	580,430.29	655,700.96	51,068.00	575,348.00	626,416.00	-4.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(737,520.64)	737,520.64	0.00	(345,285.00)	345,285.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(57,620.31)	0.00	(57,620.31)	(59,500.00)	0.00	(59,500.00)	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(795,140.95)	737,520.64	(57,620.31)	(404,785.00)	345,285.00	(59,500.00)	3.3%
TOTAL EXPENDITURES			68,668,600.38	30,604,305.70	99,272,906.08	73,081,180.01	26,634,032.28	99,715,212.29	0.4%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	425,000.00	425,000.00	0.00	500,000.00	500,000.00	17.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	425,000.00	425,000.00	0.00	500,000.00	500,000.00	17.6%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

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)	
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(16,230,112.64)	16,230,112.64	0.00	(16,485,017.00)	16,485,017.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,098,000.00)	1,098,000.00	0.00	(500,000.00)	500,000.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(17,328,112.64)	17,328,112.64	0.00	(16,985,017.00)	16,985,017.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(17,328,112.64)	16,903,112.64	(425,000.00)	(16,985,017.00)	16,485,017.00	(500,000.00)	17.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	297,360.15	225,000.00	-24.3%
3) Other State Revenue		8300-8599	21,419.10	17,000.00	-20.6%
4) Other Local Revenue		8600-8799	1,547,847.10	1,739,500.00	12.4%
5) TOTAL, REVENUES			1,866,626.35	1,981,500.00	6.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	775,291.80	799,726.00	3.2%
3) Employee Benefits		3000-3999	299,528.77	319,341.15	6.6%
4) Books and Supplies		4000-4999	653,561.35	593,100.00	-9.3%
5) Services and Other Operating Expenditures		5000-5999	44,550.68	44,460.00	-0.2%
6) Capital Outlay		6000-6999	72,030.29	162,000.00	124.9%
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	57,620.31	59,500.00	3.3%
9) TOTAL, EXPENDITURES			1,902,583.20	1,978,127.15	4.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,956.85)	3,372.85	-109.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,956.85)	3,372.85	-109.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	423,993.69	388,036.84	-8.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,993.69	388,036.84	-8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,993.69	388,036.84	-8.5%
2) Ending Balance, June 30 (E + F1e)			388,036.84	391,409.69	0.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,745.00	0.00	-100.0%
Stores		9712	47,193.82	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	337,098.02	391,409.69	16.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	347,232.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,745.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	106,946.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	47,193.82		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			505,117.88		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	117,081.04		
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			117,081.04		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			388,036.84		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	297,360.15	225,000.00	-24.3%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			297,360.15	225,000.00	-24.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	21,419.10	17,000.00	-20.6%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			21,419.10	17,000.00	-20.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,545,929.80	1,735,000.00	12.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,917.30	4,500.00	134.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,547,847.10	1,739,500.00	12.4%
TOTAL, REVENUES			1,866,626.35	1,981,500.00	6.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	460,664.65	478,778.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	254,629.21	260,136.00	2.2%
Clerical, Technical and Office Salaries		2400	59,997.94	60,812.00	1.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			775,291.80	799,726.00	3.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	70,631.12	83,353.29	18.0%
OASDI/Medicare/Alternative		3301-3302	54,493.96	57,233.00	5.0%
Health and Welfare Benefits		3401-3402	148,090.72	151,207.86	2.1%
Unemployment Insurance		3501-3502	352.46	371.00	5.3%
Workers' Compensation		3601-3602	18,688.60	19,285.00	3.2%
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	7,271.91	7,891.00	8.5%
TOTAL, EMPLOYEE BENEFITS			299,528.77	319,341.15	6.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	54,270.46	43,350.00	-20.1%
Noncapitalized Equipment		4400	2,171.39	3,250.00	49.7%
Food		4700	597,119.50	546,500.00	-8.5%
TOTAL, BOOKS AND SUPPLIES			653,561.35	593,100.00	-9.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,029.18	4,850.00	20.4%
Dues and Memberships		5300	112.00	150.00	33.9%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,304.86	8,050.00	-21.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,862.92	29,600.00	6.2%
Communications		5900	2,241.72	1,810.00	-19.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,550.68	44,460.00	-0.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	72,030.29	162,000.00	124.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			72,030.29	162,000.00	124.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	57,620.31	59,500.00	3.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			57,620.31	59,500.00	3.3%
TOTAL, EXPENDITURES			1,902,583.20	1,978,127.15	4.0%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,599.71	10,000.00	4.2%
5) TOTAL, REVENUES			9,599.71	10,000.00	4.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	119,033.73	117,611.00	-1.2%
3) Employee Benefits		3000-3999	46,204.64	46,705.99	1.1%
4) Books and Supplies		4000-4999	0.00	6,000.00	New
5) Services and Other Operating Expenditures		5000-5999	469,085.97	787,301.00	67.8%
6) Capital Outlay		6000-6999	10,735.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			645,059.34	957,617.99	48.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(635,459.63)	(947,617.99)	49.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	425,000.00	500,000.00	17.6%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			425,000.00	500,000.00	17.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(210,459.63)	(447,617.99)	112.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,724,032.97	1,513,573.34	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,724,032.97	1,513,573.34	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,724,032.97	1,513,573.34	-12.2%
2) Ending Balance, June 30 (E + F1e)			1,513,573.34	1,065,955.35	-29.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	1,513,573.34	1,065,955.35	-29.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,574,688.79		
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	4,010.94		
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			1,578,699.73		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	65,126.39		
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			65,126.39		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			1,513,573.34		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	9,599.71	10,000.00	4.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,599.71	10,000.00	4.2%
TOTAL, REVENUES			9,599.71	10,000.00	4.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	119,033.73	117,611.00	-1.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			119,033.73	117,611.00	-1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	13,832.20	13,921.91	0.6%
OASDI/Medicare/Alternative		3301-3302	8,761.69	8,756.00	-0.1%
Health and Welfare Benefits		3401-3402	20,696.73	21,118.08	2.0%
Unemployment Insurance		3501-3502	57.26	57.00	-0.5%
Workers' Compensation		3601-3602	2,856.76	2,853.00	-0.1%
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	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			46,204.64	46,705.99	1.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	6,000.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	6,000.00	New

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	444,254.35	787,301.00	77.2%
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	24,831.62	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			469,085.97	787,301.00	67.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,735.00	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,735.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			645,059.34	957,617.99	48.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	425,000.00	500,000.00	17.6%
(a) TOTAL, INTERFUND TRANSFERS IN			425,000.00	500,000.00	17.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			425,000.00	500,000.00	17.6%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	74,092.67	250,000.00	237.4%
5) TOTAL, REVENUES			74,092.67	250,000.00	237.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,296.09	25,362.20	378.9%
3) Employee Benefits		3000-3999	2,039.26	7,061.21	246.3%
4) Books and Supplies		4000-4999	197,548.69	600,000.00	203.7%
5) Services and Other Operating Expenditures		5000-5999	178,794.37	75,000.00	-58.1%
6) Capital Outlay		6000-6999	557,879.26	1,245,000.00	123.2%
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			941,557.67	1,952,423.41	107.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(867,465.00)	(1,702,423.41)	96.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(867,465.00)	(1,702,423.41)	96.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,281,327.00	10,413,856.08	-7.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,281,327.00	10,413,856.08	-7.7%
d) Other Restatements		9795	(5.92)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,281,321.08	10,413,856.08	-7.7%
2) Ending Balance, June 30 (E + F1e)			10,413,856.08	8,711,432.67	-16.3%
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	10,413,856.08	8,711,432.67	-16.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	10,513,912.69		
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	34,474.67		
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			10,548,387.36		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	134,531.28		
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			134,531.28		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			10,413,856.08		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	74,092.67	250,000.00	237.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			74,092.67	250,000.00	237.4%
TOTAL, REVENUES			74,092.67	250,000.00	237.4%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	5,296.09	25,362.20	378.9%
TOTAL, CLASSIFIED SALARIES			5,296.09	25,362.20	378.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	623.43	2,996.35	380.6%
OASDI/Medicare/Alternative		3301-3302	393.64	1,924.00	388.8%
Health and Welfare Benefits		3401-3402	892.51	1,420.86	59.2%
Unemployment Insurance		3501-3502	2.53	13.00	413.8%
Workers' Compensation		3601-3602	127.15	607.00	377.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	100.00	New
TOTAL, EMPLOYEE BENEFITS			2,039.26	7,061.21	246.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	47,301.55	500,000.00	957.0%
Noncapitalized Equipment		4400	150,247.14	100,000.00	-33.4%
TOTAL, BOOKS AND SUPPLIES			197,548.69	600,000.00	203.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	19,125.40	25,000.00	30.7%
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	159,668.97	50,000.00	-68.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			178,794.37	75,000.00	-58.1%
CAPITAL OUTLAY					
Land		6100	88,834.00	100,000.00	12.6%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	177,232.52	1,095,000.00	517.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	291,812.74	50,000.00	-82.9%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			557,879.26	1,245,000.00	123.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			941,557.67	1,952,423.41	107.4%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	944,940.95	540,000.00	-42.9%
5) TOTAL, REVENUES			944,940.95	540,000.00	-42.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,073.80	25,000.00	-0.3%
5) Services and Other Operating Expenditures		5000-5999	108,649.07	41,000.00	-62.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	680,522.68	812,006.00	19.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			814,245.55	878,006.00	7.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			130,695.40	(338,006.00)	-358.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			130,695.40	(338,006.00)	-358.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,437,624.38	6,568,319.78	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,437,624.38	6,568,319.78	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,437,624.38	6,568,319.78	2.0%
2) Ending Balance, June 30 (E + F1e)			6,568,319.78	6,230,313.78	-5.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	6,568,319.78	6,230,313.78	-5.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,547,700.81		
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	20,799.13		
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			6,568,499.94		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	180.16		
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			180.16		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			6,568,319.78		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	43,862.40	40,000.00	-8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	893,647.06	500,000.00	-44.0%
Other Local Revenue					
All Other Local Revenue		8699	7,431.49	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			944,940.95	540,000.00	-42.9%
TOTAL, REVENUES			944,940.95	540,000.00	-42.9%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,073.80	25,000.00	-0.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,073.80	25,000.00	-0.3%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	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	35,800.37	10,000.00	-72.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,809.41	21,000.00	-21.7%
Professional/Consulting Services and Operating Expenditures		5800	46,039.29	10,000.00	-78.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,649.07	41,000.00	-62.3%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	400,522.68	261,003.00	-34.8%
Other Debt Service - Principal		7439	280,000.00	551,003.00	96.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			680,522.68	812,006.00	19.3%
TOTAL, EXPENDITURES			814,245.55	878,006.00	7.8%

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

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,960,269.00	0.00	-100.0%
3) Other State Revenue		8300-8599	63,908.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	14,007,958.00	13,752,106.00	-1.8%
5) TOTAL, REVENUES			16,032,135.00	13,752,106.00	-14.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	14,884,581.00	16,295,744.00	9.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,884,581.00	16,295,744.00	9.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,147,554.00	(2,543,638.00)	-321.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,147,554.00	(2,543,638.00)	-321.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,514,924.00	16,662,478.00	7.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,514,924.00	16,662,478.00	7.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,514,924.00	16,662,478.00	7.4%
2) Ending Balance, June 30 (E + F1e)			16,662,478.00	14,118,840.00	-15.3%
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	16,662,478.00	14,118,840.00	-15.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	16,662,478.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) TOTAL, ASSETS			16,662,478.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources		9490	0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Unearned Revenue		9650	0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources		9690	0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G9 + H2) - (I6 + J2)			16,662,478.00		

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
FEDERAL REVENUE					
All Other Federal Revenue		8290	1,960,269.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			1,960,269.00	0.00	-100.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	63,908.00	0.00	-100.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			63,908.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	12,896,975.00	13,147,558.00	1.9%
Unsecured Roll		8612	258,885.00	229,631.00	-11.3%
Prior Years' Taxes		8613	424,342.00	212,171.00	-50.0%
Supplemental Taxes		8614	279,596.00	139,798.00	-50.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	67,904.00	0.00	-100.0%
Interest		8660	72,071.00	21,621.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,185.00	1,327.00	-83.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,007,958.00	13,752,106.00	-1.8%
TOTAL, REVENUES			16,032,135.00	13,752,106.00	-14.2%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	7,106,365.00	8,279,833.00	16.5%
Bond Interest and Other Service Charges		7434	7,778,216.00	8,015,911.00	3.1%
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)			14,884,581.00	16,295,744.00	9.5%
TOTAL, EXPENDITURES			14,884,581.00	16,295,744.00	9.5%

Description	Resource Codes	Object Codes	2014-15 Unaudited Actuals	2015-16 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	2014-15 Unaudited Actuals			2015-16 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
	10,847.99	10,832.96	10,848.36	10,859.98	10,859.98	10,859.98
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,847.99	10,832.96	10,848.36	10,859.98	10,859.98	10,859.98
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)			1.39			
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	1.39	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,847.99	10,832.96	10,849.75	10,859.98	10,859.98	10,859.98
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	14,853,507.00		14,853,507.00			14,853,507.00
Work in Progress			0.00	353,226.97		353,226.97
Total capital assets not being depreciated	14,853,507.00	0.00	14,853,507.00	353,226.97	0.00	15,206,733.97
Capital assets being depreciated:						
Land Improvements	16,403,675.00		16,403,675.00			16,403,675.00
Buildings	272,835,555.00		272,835,555.00	325,603.34		273,161,158.34
Equipment	12,092,129.00		12,092,129.00	125,187.77		12,217,316.77
Total capital assets being depreciated	301,331,359.00	0.00	301,331,359.00	450,791.11	0.00	301,782,150.11
Accumulated Depreciation for:						
Land Improvements	(10,465,170.00)		(10,465,170.00)	(532,973.62)		(10,998,143.62)
Buildings	(64,516,170.00)		(64,516,170.00)	(7,385,460.78)		(71,901,630.78)
Equipment	(8,917,298.00)		(8,917,298.00)	(755,686.52)		(9,672,984.52)
Total accumulated depreciation	(83,898,638.00)	0.00	(83,898,638.00)	(8,674,120.92)	0.00	(92,572,758.92)
Total capital assets being depreciated, net	217,432,721.00	0.00	217,432,721.00	(8,223,329.81)	0.00	209,209,391.19
Governmental activity capital assets, net	232,286,228.00	0.00	232,286,228.00	(7,870,102.84)	0.00	224,416,125.16
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	440,674.00		440,674.00	72,030.29		512,704.29
Total capital assets being depreciated	440,674.00	0.00	440,674.00	72,030.29	0.00	512,704.29
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(433,636.00)	0.00	(433,636.00)	(4,664.26)		(438,300.26)
Total accumulated depreciation	(433,636.00)	0.00	(433,636.00)	(4,664.26)	0.00	(438,300.26)
Total capital assets being depreciated, net	7,038.00	0.00	7,038.00	67,366.03	0.00	74,404.03
Business-type activity capital assets, net	7,038.00	0.00	7,038.00	67,366.03	0.00	74,404.03

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER REVENUE CODE LOCAL DESCRIPTION (if any)	Title I	SPED PL94-142	SPED Preschool	Transitional Partnership TPP	Voc Ed. Perkins VEA	Title II Teacher Quality	Title III Immigrant
AWARD							
1. Prior Year Carryover	129,288.21	0.00	0.00	0.00	14,216.49	8,805.74	777.23
2. a. Current Year Award	689,541.00	1,832,096.00	112,848.00	163,445.21	54,089.00	188,894.00	5,773.00
b. Transferability (NCLB)							
c. Other Adjustments			291,078.92	22,527.89		(330.39)	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	689,541.00	1,832,096.00	403,926.92	185,973.10	54,089.00	188,563.61	5,773.00
3. Required Matching Funds/Other		3,323,874.59	1,443,003.71	26,964.90			
4. Total Available Award (sum lines 1, 2d, & 3)	818,829.21	5,155,970.59	1,846,930.63	212,938.00	68,305.49	197,369.35	6,550.23
REVENUES							
5. Unearned Revenue Deferred from Prior Year	129,288.21	0.00	0.00	0.00	14,216.49	8,805.74	777.23
6. Cash Received in Current Year	485,493.00	920,930.19	265,119.67	147,813.42	34,858.27	188,563.61	2,624.00
7. Contributed Matching Funds		3,323,874.59	1,443,003.71	26,964.90	0.00	0.00	
8. Total Available (sum lines 5, 6, & 7)	614,781.21	4,244,804.78	1,708,123.38	174,778.32	49,074.76	197,369.35	3,401.23
EXPENDITURES							
9. Donor-Authorized Expenditures	733,492.39	5,155,970.59	1,846,930.63	212,938.00	38,685.67	195,549.31	6,531.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	733,492.39	5,155,970.59	1,846,930.63	212,938.00	38,685.67	195,549.31	6,531.88
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)	(118,711.18)	(911,165.81)	(138,807.25)	(38,159.68)	10,389.09	1,820.04	(3,130.65)
a. Unearned Revenue	85,336.82	0.00	0.00	0.00	29,619.82		0.00
b. Accounts Payable	0.00	0.00	0.00	0.00	0.00		0.00
c. Accounts Receivable	204,048.00	911,165.81	138,807.25	38,159.68	19,230.73		3,149.00
14. Unused Grant Award Calculation (line 4 minus line 9)	85,336.82	0.00	0.00	0.00	29,619.82	1,820.04	18.35
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)	733,492.39	1,832,096.00	403,926.92	185,973.10	38,685.67	197,369.35	6,550.23

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title III LEP	TOTAL
	42030	
AWARD		
1. Prior Year Carryover	0.00	153,087.67
2. a. Current Year Award	61,564.00	3,108,250.21
b. Transferability (NCLB)		0.00
c. Other Adjustments		313,276.42
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	61,564.00	3,421,526.63
3. Required Matching Funds/Other	29,457.59	4,823,300.79
4. Total Available Award		
(sum lines 1, 2d, & 3)	91,021.59	8,397,915.09
REVENUES		
5. Unearned Revenue Deferred from		
Prior Year	0.00	153,087.67
6. Cash Received in Current Year	61,564.00	2,106,966.16
7. Contributed Matching Funds	29,457.59	4,823,300.79
8. Total Available (sum lines 5, 6, & 7)	91,021.59	7,083,354.62
EXPENDITURES		
9. Donor-Authorized Expenditures	91,021.59	8,281,120.06
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	91,021.59	8,281,120.06
12. Amounts Included in		
Line 6 above for Prior		0.00
Year Adjustments		
13. Calculation of Unearned Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	0.00	(1,197,765.44)
a. Unearned Revenue	0.00	114,956.64
b. Accounts Payable	0.00	0.00
c. Accounts Receivable	0.00	1,314,560.47
14. Unused Grant Award Calculation		
(line 4 minus line 9)	0.00	116,795.03
15. If Carryover is allowed,		
enter line 14 amount here		0.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a	61,564.00	3,459,657.66
minus line 13b plus line 13c)		

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	CA Partnership Academies	Environmental Education	Steam Pack	Workability	TOTAL
AWARD					
1. Prior Year Carryover	0.00	0.00	9,397.53	18,851.34	28,248.87
2. a. Current Year Award	16,690.00	107,000.00	0.00	67,483.00	191,173.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	16,690.00	107,000.00	0.00	67,483.00	191,173.00
3. Required Matching Funds/Other		74,576.91			74,576.91
4. Total Available Award (sum lines 1, 2c, & 3)	16,690.00	181,576.91	9,397.53	86,334.34	293,998.78
REVENUES					
5. Unearned Revenue Deferred from Prior Year	0.00	0.00	9,397.53	18,851.34	28,248.87
6. Cash Received in Current Year	16,690.00	107,000.00	0.00	41,008.00	164,698.00
7. Contributed Matching Funds		74,576.91			74,576.91
8. Total Available (sum lines 5, 6, & 7)	16,690.00	181,576.91	9,397.53	59,859.34	267,523.78
EXPENDITURES					
9. Donor-Authorized Expenditures	15,051.70	181,576.91	9,397.53	86,334.34	292,360.48
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	15,051.70	181,576.91	9,397.53	86,334.34	292,360.48
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)	1,638.30	0.00	0.00	(26,475.00)	(24,836.70)
a. Unearned Revenue	0.00			0.00	0.00
b. Accounts Payable	0.00			0.00	0.00
c. Accounts Receivable	0.00			26,475.00	26,475.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,638.30	0.00	0.00	0.00	1,638.30
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)	16,690.00	107,000.00	9,397.53	86,334.34	219,421.87

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

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	The Foundation 90200	TOTAL
AWARD		
1. Prior Year Carryover	46,559.45	46,559.45
2. a. Current Year Award	265,000.00	265,000.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	265,000.00	265,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	311,559.45	311,559.45
REVENUES		
5. Unearned Revenue Deferred from Prior Year	46,559.45	46,559.45
6. Cash Received in Current Year	265,000.00	265,000.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	311,559.45	311,559.45
EXPENDITURES		
9. Donor-Authorized Expenditures	311,559.45	311,559.45
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	311,559.45	311,559.45
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	0.00
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	0.00
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)	311,559.45	311,559.45

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Medi-Cal	CA Clean Energy Jobs Act	Restricted Lottery Instr Materials	SPED Master Plan	SPED Mental Health	Common Core	RRM
AWARD							
1. Prior Year Restricted Ending Balance	25,040.32	130,939.00	522,468.03	0.00	0.00	1,830,402.48	0.00
2. a. Current Year Award	57,263.39	0.00	368,320.64	5,850,416.93	325,767.03	0.00	0.00
b. Other Adjustments			39,359.79	(554,318.00)			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	57,263.39	0.00	407,680.43	5,296,098.93	325,767.03	0.00	0.00
3. Required Matching Funds/Other				8,703,059.94			2,629,175.00
4. Total Available Award (sum lines 1, 2c, & 3)	82,303.71	130,939.00	930,148.46	13,999,158.87	325,767.03	1,830,402.48	2,629,175.00
REVENUES							
5. Cash Received in Current Year	28,407.84	0.00		5,309,924.93	192,622.45	0.00	0.00
6. Amounts Included in Line 5 for Prior Year Adjustments			39,359.79	(554,318.00)			
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	28,855.55	0.00	368,320.64	540,492.00	133,144.58	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	28,855.55	0.00	368,320.64	540,492.00	133,144.58	0.00	0.00
8. Contributed Matching Funds				8,703,059.94			2,629,175.00
9. Total Available (sum lines 5, 7c, & 8)	57,263.39	0.00	368,320.64	14,553,476.87	325,767.03	0.00	2,629,175.00
EXPENDITURES							
10. Donor-Authorized Expenditures	6,023.12	29,828.93	891,420.04	13,999,158.87	279,157.37	1,830,402.48	2,629,175.00
11. Non Donor-Authorized Expenditures				0.00			
12. Total Expenditures (line 10 plus line 11)	6,023.12	29,828.93	891,420.04	13,999,158.87	279,157.37	1,830,402.48	2,629,175.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	76,280.59	101,110.07	38,728.42	0.00	46,609.66	0.00	0.00

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

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Restricted Ending Balance	2,508,849.83
2. a. Current Year Award	6,601,767.99
b. Other Adjustments	(514,958.21)
c. Adj Curr Yr Award	
(sum lines 2a & 2b)	6,086,809.78
3. Required Matching Funds/Other	
4. Total Available Award	11,332,234.94
(sum lines 1, 2c, & 3)	19,927,894.55
REVENUES	
5. Cash Received in Current Year	5,530,955.22
6. Amounts Included in Line 5 for Prior Year Adjustments	(514,958.21)
7. a. Accounts Receivable	
(line 2c minus lines 5 & 6)	1,070,812.77
b. Noncurrent Accounts Receivable	
c. Current Accounts Receivable	0.00
(line 7a minus line 7b)	1,070,812.77
8. Contributed Matching Funds	
9. Total Available	11,332,234.94
(sum lines 5, 7c, & 8)	17,934,002.93
EXPENDITURES	
10. Donor-Authorized Expenditures	19,665,165.81
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures	
(line 10 plus line 11)	19,665,165.81
RESTRICTED ENDING BALANCE	
13. Current Year	
(line 4 minus line 10)	262,728.74

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Agoura Hills Redev 90130	Amgen Grant 90190	Arts for All 90191	ROP Program 96351	Textbook Adoption 97150	TOTAL
AWARD						
1. Prior Year Restricted Ending Balance	134,886.93	0.00	0.00	131,596.82	1,850,000.00	2,116,483.75
2. a. Current Year Award	402,006.29	5,000.00	40,658.00	1,351,835.00	0.00	1,799,499.29
b. Other Adjustments	0.00					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	402,006.29	5,000.00	40,658.00	1,351,835.00	0.00	1,799,499.29
3. Required Matching Funds/Other					1,098,000.00	1,098,000.00
4. Total Available Award (sum lines 1, 2c, & 3)	536,893.22	5,000.00	40,658.00	1,483,431.82	2,948,000.00	5,013,983.04
REVENUES						
5. Cash Received in Current Year	402,006.29	4,475.00	27,233.00	884,196.70	0.00	1,317,910.99
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	525.00	13,425.00	467,638.30	0.00	481,588.30
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	525.00	13,425.00	467,638.30	0.00	481,588.30
8. Contributed Matching Funds					1,098,000.00	1,098,000.00
9. Total Available (sum lines 5, 7c, & 8)	402,006.29	5,000.00	40,658.00	1,351,835.00	1,098,000.00	2,897,499.29
EXPENDITURES						
10. Donor-Authorized Expenditures	335,890.08	0.00	26,906.26	1,361,491.37	754,812.19	2,479,099.90
11. Non Donor-Authorized Expenditures						0.00
12. Total Expenditures (line 10 plus line 11)	335,890.08	0.00	26,906.26	1,361,491.37	754,812.19	2,479,099.90
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	201,003.14	5,000.00	13,751.74	121,940.45	2,193,187.81	2,534,883.14

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	47,301,536.27	301	0.00	303	47,301,536.27	305	1,511,692.63		307	45,789,843.64	309
2000 - Classified Salaries	17,340,294.05	311	0.00	313	17,340,294.05	315	19,822.78		317	17,320,471.27	319
3000 - Employee Benefits (Excluding 3800)	17,917,863.07	321	292,734.60	323	17,625,128.47	325	28,966.21		327	17,596,162.26	329
4000 - Books, Supplies Equip Replace. (6500)	5,531,634.40	331	48.28	333	5,531,586.12	335	859,024.53		337	4,672,561.59	339
5000 - Services . . . & 7300 - Indirect Costs	10,333,573.01	341	70,978.22	343	10,262,594.79	345	3,173,355.32		347	7,089,239.47	349
TOTAL					98,061,139.70	365			TOTAL	92,468,278.23	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	261,283.32
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			57,437,475.27
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).			9,985.12
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			57,427,490.15
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.			62.11%
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)	62.11%
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).	92,468,278.23
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 Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	207,267,171.00		207,267,171.00	37,501,534.00	40,157,683.00	204,611,022.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	11,395,842.00	49,158.00	11,445,000.00		280,000.00	11,165,000.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	77,000.00		77,000.00		38,500.00	38,500.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation	8,737,623.00	(574,325.00)	8,163,298.00	1,643,485.00		9,806,783.00	
Compensated Absences Payable	826,787.00		826,787.00		84,501.00	742,286.00	
Governmental activities long-term liabilities	228,304,423.00	(525,167.00)	227,779,256.00	39,145,019.00	40,560,684.00	226,363,591.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net Pension Liability			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2013-14 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2013-14 Actual			2014-15 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	58,655,855.45		58,655,855.45			59,246,606.73
2. PRIOR YEAR GANN ADA (Preload/Line B3, PY column)	10,714.99		10,714.99			10,847.99
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2013-14			Adjustments to 2014-15		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2014-15 data should tie to Principal Apportionment Software Attendance reports and include ADA for charter schools reporting with the district)	2014-15 P2 Report			2015-16 P2 Estimate		
1. Total K-12 ADA (Form A, Line A6)	10,847.99		10,847.99	10,859.98		10,859.98
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)			10,847.99			10,859.98
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2014-15 Actual			2015-16 Budget		
1. Homeowners' Exemption (Object 8021)	287,188.76		287,188.76	0.00		0.00
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)	36,859,464.79		36,859,464.79	31,000,000.00		31,000,000.00
5. Unsecured Roll Taxes (Object 8042)	1,437,506.01		1,437,506.01	1,400,000.00		1,400,000.00
6. Prior Years' Taxes (Object 8043)	684,698.40		684,698.40	2,275,989.00		2,275,989.00
7. Supplemental Taxes (Object 8044)	352,936.35		352,936.35	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	674,405.34		674,405.34	0.00		0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	56,212.40		56,212.40	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	1,136,167.79		1,136,167.79	200,000.00		200,000.00
12. Parcel Taxes (Object 8621)	2,329,996.23		2,329,996.23	2,323,384.00		2,323,384.00
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)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	43,818,576.07	0.00	43,818,576.07	37,199,373.00	0.00	37,199,373.00
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)	43,818,576.07	0.00	43,818,576.07	37,199,373.00	0.00	37,199,373.00

	2014-15 Calculations			2015-16 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			897,317.30			890,006.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			897,317.30			890,006.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	33,617,602.00		33,617,602.00	48,059,675.00		48,059,675.00
25. LCFF/Revenue Limit State Aid - Prior Years (Object 8019)	94,764.00		94,764.00	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	33,712,366.00	0.00	33,712,366.00	48,059,675.00	0.00	48,059,675.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	98,336,441.66		98,336,441.66	102,676,397.00		102,676,397.00
28. Total Interest and Return on investments (Funds 01, 09, and 62; objects 8660 and 8662)	149,065.17		149,065.17	120,000.00		120,000.00
APPROPRIATIONS LIMIT CALCULATIONS	2014-15 Actual			2015-16 Budget		
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			58,655,855.45			59,246,606.73
2. Inflation Adjustment			0.9977			1.0382
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			1.0124			1.0011
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			59,246,606.73			61,577,487.92
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			43,818,576.07			37,199,373.00
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)			1,301,758.80			1,303,197.60
b. Maximum State Aid in Local Limit (Lesser of Line C28 or Lines D4 minus D5 plus C23; but not less than zero)			16,325,347.96			25,268,120.92
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			16,325,347.96			25,268,120.92
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])			91,308.73			73,092.46
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			43,909,884.80			37,272,465.46
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)			16,234,039.23			25,195,028.46
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			43,909,884.80			
b. State Subventions (Line D8)			16,234,039.23			
c. Less: Excluded Appropriations (Line C23)			897,317.30			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			59,246,606.73			

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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) 1,903,648.08
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) 80,363,310.71

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.37%

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)	2,704,784.32
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	86,407.11
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	197,968.15
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)	2,989,159.58
9. Carry-Forward Adjustment (Part IV, Line F)	(88,350.52)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,900,809.06

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,551,054.69
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,483,536.34
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,820,696.73
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	818,462.39
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)	1,383,984.69
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)	0.00
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)	8,155,118.16
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)	0.00
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)	1,772,932.60
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)	95,985,785.60

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.11%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2016-17 see www.cde.ca.gov/fg/ac/lc/) (Line A10 divided by Line B18)	3.02%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,989,159.58</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(46,322.58)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.25%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.25%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.25%) times Part III, Line B18); zero if positive	<u>(176,701.03)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(176,701.03)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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>2.93%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-88,350.52) is applied to the current year calculation and the remainder (\$-88,350.51) is deferred to one or more future years:	<u>3.02%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-88,900.34) is applied to the current year calculation and the remainder (\$-117,800.69) is deferred to one or more future years:	<u>3.05%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(88,350.52)</u>

Approved indirect cost rate: 3.25%
Highest rate used in any program: 3.25%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	710,404.25	23,088.14	3.25%
01	3310	4,993,676.12	162,294.47	3.25%
01	3320	1,788,794.80	58,135.83	3.25%
01	3410	206,235.35	6,702.65	3.25%
01	3550	37,467.96	1,217.71	3.25%
01	4035	189,394.00	6,155.31	3.25%
01	4201	6,326.28	205.60	3.25%
01	4203	88,156.50	2,865.09	3.25%
01	5640	5,833.53	189.59	3.25%
01	6230	28,890.00	938.93	3.25%
01	6385	14,577.92	473.78	3.25%
01	6500	11,883,332.35	386,208.30	3.25%
01	6512	270,370.33	8,787.04	3.25%
01	6520	83,616.79	2,717.55	3.25%
01	7135	175,861.41	5,715.50	3.25%
01	9010	2,587,561.88	71,825.15	2.78%
13	5310	1,772,932.60	57,620.31	3.25%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		522,468.03	522,468.03
2. State Lottery Revenue	8560	1,421,306.44		407,680.43	1,828,986.87
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,421,306.44	0.00	930,148.46	2,351,454.90
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,421,306.44			1,421,306.44
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		854,897.85	854,897.85
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			36,522.19	36,522.19
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)		1,421,306.44	0.00	891,420.04	2,312,726.48
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	38,728.42	38,728.42
D. COMMENTS:					
Software for Instructional Materials.					

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

*Pursuant to Government Code Section 8880.4(a)(2) and the definition in Education Code Section 80010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	99,697,906.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	8,287,143.18
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	192,304.32
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	131,272.32
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	425,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	70,978.22
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)				819,554.86
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	35,956.85
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)				90,627,164.89

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)		10,832.96
B. Expenditures per ADA (Line I.E divided by Line II.A)		8,365.87
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	83,836,953.58	7,814.52
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)	83,836,953.58	7,814.52
B. Required effort (Line A.2 times 90%)	75,453,258.22	7,033.07
C. Current year expenditures (Line I.E and Line II.B)	90,627,164.89	8,365.87
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	53,021,895.27	16,602,906.33	69,624,801.60	3,019,708.46		72,644,510.06
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	199,785.20	68,759.05	268,544.25	11,647.08		280,191.33
3300	Independent Study Centers	186,973.34	68,759.05	255,732.39	11,091.41		266,823.80
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	37,467.96	0.00	37,467.96	1,625.03		39,092.99
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	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	20,506,485.99	2,509,705.68	23,016,191.67	998,238.95		24,014,430.62
6000	Regional Occupational Ctr/Prg (ROC/P)	1,290,513.15	0.00	1,290,513.15	55,971.05		1,346,484.20
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
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
Other Costs							
----	Food Services					0.00	0.00
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					6,398.28	6,398.28
----	Other Outgo					1,080,700.96	1,080,700.96
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (I/Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	76,894.14		76,894.14
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(57,620.31)		(57,620.31)
----	Total General Fund and Charter Schools Funds Expenditures	75,243,120.91	19,250,130.11	94,493,251.02	4,117,555.81	1,087,099.24	99,697,906.07

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals	0001 Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	1110 Regular Education, K-12	48,521,752.17	534,168.70	1,579,353.47	65,145.83	368,969.62	917,308.18	818,462.39			216,734.91	0.00	53,021,895.27
	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	199,785.20	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	199,785.20
	3300 Independent Study Centers	186,973.34	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	186,973.34
	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	37,467.96	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	37,467.96
	4110 Regular Education, Adult Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	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	15,584,661.59	599,006.32	0.00	181,279.55	2,754,584.70	1,383,776.63	0.00			3,177.20	0.00	20,506,485.99
	6000 ROC/P	1,086,614.88	8,681.40	0.00	0.00	145,761.91	0.00	0.00			49,454.96	0.00	1,290,513.15
	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
	Community Services 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
Total Direct Charged Costs		65,617,255.14	1,141,856.42	1,579,353.47	246,425.38	3,269,316.23	2,301,084.81	818,462.39		0.00	269,367.07	0.00	75,243,120.91

* Functions 7100-7199 for Goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	9,527,551.79	7,075,354.54	0.00	16,602,906.33
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	39,457.27	29,301.78	0.00	68,759.05
3300	Independent Study Centers	39,457.27	29,301.78	0.00	68,759.05
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	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,440,190.67	1,069,515.01	0.00	2,509,705.68
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
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
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		11,046,657.00	8,203,473.11	0.00	19,250,130.11

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

19 64683 000000C
Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,383,984.69
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,704,784.32
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	86,407.11
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,175,176.12
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	75,243,120.91
2	Total Allocated Costs (from Form PCR, Column 2, Total)	19,250,130.11
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	94,493,251.02
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,772,932.60
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	1,772,932.60
D. Total Direct Charged and Allocated Costs (B3 + C5)		96,266,183.62
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.34%

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)			6,398.28		6,398.28
Other Outgo (Objects 1000-7999)				1,080,700.96	1,080,700.96
Total Other Costs	0.00	0.00	6,398.28	1,080,700.96	1,087,099.24

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	418,504.27	815,608.67	7,281,788.13	2,530,755.94	8,203,473.11	0.00	0.00	
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
Instructional Goals Description								
0001 Pre-Kindergarten								
1110 Regular Education, K-12	482.93	482.93	482.93	482.93	482.93	482.93	482.93	
3100 Alternative Schools								
3200 Continuation Schools	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
3300 Independent Study Centers	2.00	2.00	2.00	2.00	2.00	2.00	2.00	
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								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	73.00	73.00	73.00	73.00	73.00	73.00	73.00	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	559.93	559.93	559.93	559.93	559.93	559.93	559.93	

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	(26,809.41)	0.00	(57,620.31)				
Other Sources/Uses Detail					0.00	425,000.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
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	0.00	57,620.31	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					425,000.00	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	26,809.41	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					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							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 Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
TOTALS	26,809.41	(26,809.41)	57,620.31	(57,620.31)	425,000.00	425,000.00	0.00	0.00